

NARRATIVE
OF THE
OPERATIONS OF THE BRITISH ARMY
IN INDIA.

From the 21st April to the 16th July, 1791;

WITH A
PARTICULAR ACCOUNT OF THE ACTION ON THE
15th OF MAY,

SERINGAPATAM.

LONDON:
PRINTED FOR W. FADEN, GEOGRAPHER TO HIS MAJESTY,
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NARRATIVE, &c.

THE supplies of provisions and stores which had been collected for the army at Amboor, with a reinforcement of four battalions of Sepoys from the southern countries, and the Bengal regiment of cavalry, under the command of Colonel Oldham, having joined the camp at Vencatighery on the 21st of April, the grand army moved on the 22d towards Bangalore, on its route to the capital,—Seringapatam. The march to Bangalore was productive of nothing worthy of notice, if we except the conduct of our Nizamite allies, who, in some slight skirmishes with the enemy's horse, gave us but little reason to hope for much material benefit from their assistance. Tippoo's army kept at a short distance from us; his detached parties hovered round us to watch our motions; and while we lay at Bangalore, making the necessary arrangements for approaching his capital, he remained in the neighbourhood of Severndroog; from whence he moved to Seringapatam by the shortest road, as soon as he was certain that our army was moving to the same point.

At Bangalore we found that our means of conveyance for provisions and stores were extremely inadequate to the quantity of both, which it was thought necessary to convey: the bullock contract has always been considered as a business of great mismanagement, and in this instance was very deficient. The supposed state of European politics made it necessary to lose no time in bringing our Indian disputes to a conclusion, and to use every possible means to obviate those difficulties which seemed to

obstruct our progress to the capital of Mysore. The individuals of the army were requested to contribute to this grand object, by a temporary reduction of camp equipage, and thereby to supply the public service with their private cattle. The enormous proportion of baggage and followers of an Indian army, by these means, became a public benefit, and nearly the whole of the shot necessary for the siege, was carried by this voluntary, and highly honourable, assistance of the officers and soldiers. The Nizam's troops also carried, for a small reward, 5000 eighteen pound shot, equal to about eight hundred bullock loads. It likewise afforded cattle for the conveyance of a considerable supply of provisions; and in order to transport as much as possible of this very necessary article of equipment, the *munition de bouche*, with as much grain, was given gratis, from the stores in Bangalore, to each Sepoy, as he chose to carry. The corps on an average taking twenty days provisions.

After leaving a garrison consisting of 2000 native troops, and 200 Europeans, exclusive of the sick, we were enabled, by these aids, to move from Bangalore on the 3d of May, with 15 battering guns, provision in store for 20 days for the fighting men, and an army consisting of one regiment of *European*, and five of *native cavalry*, seven regiments of *European infantry*, ten battalions of *Coast*, and seven of *Bengal Sepoys*, 52 field pieces, and nearly three complete battalions of artillery; the largest regular force that ever was assembled in India. To this, 16,000 irregular horse may be added, whom we expected to cover our foragers from insult, and assist in collecting provisions, although we did not reckon on much material advantage from their efforts in a general action.

It may not be improper here to recur to the general situation of our affairs, as a clue to a fair and unbiassed investigation of the propriety of moving forward to an attack of such importance, before we were perfectly prepared. Every account from Europe had led us to conclude that a war

with Spain was inevitable; and it was supposed that France would, of course, be involved in the contest. In such an event, natural policy, as well as former connection, would have pointed out to the French the measure of assisting Tippoo, as the readiest mode of distressing us in India; and if their distracted condition permitted their taking an active part, by attacking our settlements here, while internal wars employed our army, they were by no means secure from insult. It became, therefore, an object of the highest importance to conclude the war without delay, either by the total subversion of the hostile power, or by negotiating a peace on advantageous terms. ✓ Our movement towards the capital was the first step to either of these objects. Tippoo's embarrassed situation, with all the powers of India leagued against him, the recent loss of Bangalore, still fresh in the minds of the people, and the dread of what might happen, if his capital was once attacked, might well be supposed to influence the Sultan to think of peace, and even to purchase it by large concessions, rather than risk the utter ruin of his empire by an obstinate perseverance in a system of hostility. This was the more likely, as in reply to a message sent by Tippoo, while his army was in the Carnatic, he was told his proposals would only be received at the gates of Seringapatam.—If, on the contrary, he remained determined for war, we had every thing to hope from the magnitude of our force, especially as Seringapatam was said to be far inferior in strength to Bangalore.

From what we had lately seen, no expectation was entertained of Tippoo's army meeting ours in the field; and if he confined it within the walls, or even the island of Seringapatam, their numbers would rather take from, than add to, his means of resistance. We had in store a certain quantity of provisions, and had received accounts that General Abercromby had ascended the Gauts from the Malabar coast, and had taken post at the Poodicherrum Pass, at the same time that our army mounted by the Pass

of Muglee (20th of February), having with him a battering train, the 73d, 75th, and 77th regiments, one battalion of European, and five of native infantry, belonging to the Bombay establishment. From thence the army proceeded to Periapatam, about 30 miles S W of Seringapatam, where they arrived on the 16th of May.

Tippoo had invariably followed the policy of his father Hyder, in destroying the country for several miles on each side of the road by which he expected our approach; and the inhabitants of this tract had been driven to the hills, and their villages burnt, to prevent our meeting with assistance from them. Hence it was thought more adviseable to move by the route of Cankanelly,* than by the shorter road of Chinapatam and Ramgery,† which had been prepared in this manner for our reception. Our intelligence, a word which in this country is generally synonymous to misinformation, also led us to expect a more open country in this direction, and consequently a better chance of meeting with grass or grain in a state of vegetation, which Tippoo's troops would not have time to destroy. In this we were greatly deceived; the road was bad, through a thick jungle for many miles; and, to add to our difficulties, heavy rains came on when we reached Sultanpetta.

These unexpected impediments prevented our arrival near Seringapatam, till the 13th of May; and here we found, that from some mismanagement in the provision department, and the mortality among our cattle, occasioned by bad weather and want of forage, much of the stock of rice on which we depended was not forthcoming. The Nizam's troops were so much in dread of Tippoo's cavalry, that they never ventured beyond our picquets, and instead of procuring forage and provisions, served only to consume the gleanings of the country, which, had we not been

* 95 Miles.

† About 80 miles.

encumbered with their assistance, would have maintained our cattle and followers. The wants of the latter description of people brought on us another misfortune. The Sepoys, for whose families no provision had been made, trusting to those supplies they had formerly been accustomed to find by their own industry, had shared with them what had been given for their own subsistence, and instead of having, as was supposed, provisions for ten days remaining in their possession, many were in absolute want. Punishing the men for thus misapplying their stock, would not remedy the evil; provisions were therefore served out to them from the public store, at half allowance. In this state our army arrived within sight of Seringapatam; no overtures of a pacific tendency had been made by the Sultan; and we saw, to our great surprise, his numerous army drawn out, entrenched, and strongly posted on the north side of the Caverry, to oppose our farther progress. The accounts given by the deserters from his army agreed, in stating it to be his determination to try the event of a battle; if defeated, to retire within the walls of his capital, and defend it to the last. His mother and all his family were undoubtedly still in the place, and he had summoned all his forces from every quarter of his empire, to make one great effort to decide his fate. The night of the 15th brought us intelligence (via Bombay) of the arrangement of our European disputes; and on the morning of the 14th news arrived of the fall of Darwar, which had long been besieged by the army of our Mahratta allies, assisted by a detachment from Bombay.

Camp, Caniambaddy, May 25, 1791.

To give a detail of our progress here would neither interest nor amuse; a dull narrative of fatiguing marches, without one event to render them interesting, or vary the scene; which exhibited nothing but a country, in some parts fine, as much as possible destroyed by fire to im-

pede our progress through it. On the 13th instant we arrived in sight of Seringapatam, and encamped at Arakeery, a ruined fort, about six miles from the island; our left, which extended to the river, was considerably nearer. A tract of low swampy ground extended along our front, bounded on the north by several hills, to which the right of our line was placed. Beyond the swamp, and immediately in our front, Tippoo's line was drawn up, strongly posted in an opening between the hills and our right, and another range which covered his rear. Several batteries appeared to be thrown up to defend the approach, and, as we afterwards discovered, a water-course formed by art considerably above the common level of the country, which ran along the edge of the low ground between our armies, had been converted into an intrenchment to defend his front. The 14th was employed in endeavours to make a bad ford across the Cavery practicable for guns, to enable us to form a junction with General Abercromby's army; but the depth of the river at this place (Arakeery), and the uneven bottom of its very rocky bed, rendered it unadvisable to attempt the passage. On the evening of this day, private orders were issued to the officers commanding corps, to have their troops under arms at 11 o'clock at night, to be then in readiness to march without baggage or followers of any kind. The intention of this order was to move by night round the hills on our right, and attack the enemy in their camp at day-break. Our own tents, heavy guns, and stores remained as they were; and three Sepoy corps from the line, the infantry of the reserve, part of the cavalry, all the picquets of the army, and ordinary guards of camp, were left under Colonel Duff for their protection. The night was unfavourable in the extreme; heavy rain falling without intermission till near day-light. This circumstance rendered the roads bad; darkness prevented the troops from seeing the tract of those who preceded them, and some misconception of orders added to the con-

fusion and delay. The cattle at the guns, weak from former want of forage, were exhausted by fatigue before they were out of camp, and although every exertion was made by the troops who assisted in dragging them on, day broke upon us just as the rear of our line had passed the picquets of our right. Lord Cornwallis, however, determined to persevere in his plan of attack, though his actions were no longer concealed by the darkness of the night. The army proceeded on its march, by the shortest route ; and at sun-rise, on moving round the end of the hills, the enemy's line was seen from a rising ground exactly in the same position they had occupied the day before. Very low ground, intersected by a deep nulla, or ravine, ran along their front ; but a height beyond the nulla seemed to present a favourable opportunity of attacking their left flank with advantage. The 1st European brigade, which led our column of march, moved on to possess it. At the same time a body of the enemy's infantry, with guns, moved from their left, as we then imagined, to escape to Seringapatam, and their whole force appeared in motion. This body of troops, commanded by Kummer ul Deen, turning suddenly to the right, pushed for the height towards which our troops were advancing, and, from the superiority of their cattle, gained its summit first ; but our leading corps prevented them from occupying another strong ridge, which, although lower than the first, was of material consequence. The body of the enemy, which possessed the height, immediately formed across the head of our column, threw a shower of rockets, and opened several guns, which enfiladed the column as it advanced within 500 yards. The rocks, which formed the lower ridge which our troops had possessed, sheltered them in some degree from the fire ; and under cover of them, one regiment formed a front to the height, while the other corps of the brigade formed a line to the left at right angles with the leading corps, and fronting the enemy's main body, which was now drawn up on that side, in two lines, fronting

towards us, occupying the high ground round the foot of the hills ; and so disposed, as to skirt the edge of the low ground between them and our army ; their artillery was posted on commanding spots in different parts of their line. The difficulty of passing the nulla occasioned some intervals in the column of march. The corps of the right wing, as fast as they came up, formed a line to their left, extending from the ground we first moved to occupy, as far as the nulla.

At this period a small body of the enemy's cavalry made a resolute charge on our unformed line ; they were steadily received by the Bengal Sepoys, against whom their attack was pointed, and repulsed by a very heavy and well directed fire of musquetry and grape. Part of the left wing, as it came up, formed on the right of the regiment which fronted the height under cover of the rocks, and the remaining corps were disposed in a second and third line, covering the rear of this, and that already formed to the left. The cavalry remained drawn up in the rear, without passing the nulla, and in readiness to oppose any of the enemy's cavalry, who might attempt to molest our rear battalions in crossing it. Thus situated, for the alterations of disposition which took place from time to time were very trifling, the army remained for a considerable time, while the Commander in Chief was fixing on his plan of attack, unavoidably exposed to a very heavy, and well directed cannonade, from a numerous artillery, and which, from the advantageous position of the enemy, enfiladed both our lines. At length, the division on the right, commanded by Lieutenant-Colonel Maxwell, consisting of the 52d regiment, and three battalions of Coast Sepoys, sustained by the 71st regiment, was ordered to drive the enemy's force from the height, which we had originally moved to seize. This corps advanced rapidly under a heavy fire of cannon, musquetry and rockets. The enemy's infantry stood firm till ours was very near them ; but, at last, they broke, and run down the hill, which was a

very steep bank. Their guns had been drawn off as our troops advanced, but three of them were still at the foot of it; these were immediately taken by the Europeans, whose eagerness at that moment could not be restrained, although ■ very considerable body of cavalry, which threatened the left of this division of our troops, rendered their situation extremely hazardous, as the plain below was favourable to the active operations of the horse. The men at the guns defended them desperately, and some individuals of the cavalry rushed through our troops, and were killed at the muzzles of the guns, in a desperate attempt to save them. The success of Lieutenant-Colonel Maxwell's attack was the signal for the left division, under General Medows, to advance on the main force of the enemy, a movement which could not with prudence be attempted till then, as the body of their troops which we had first dislodged, would have flanked General Medows' corps in its advance. As this corps proceeded to the eastward of the hills, Colonel Maxwell, leaving two battalions of Sepoys to maintain the height, kept up the connection of the lines, by moving with the remainder of his division to the left; driving the enemy from a rock, to which part of their force had retreated, and being joined by the first battalion of Sepoys, and the 72d regiment *, pursued the enemy along the hills (on their western side) till that regiment, at one o'clock, took possession of a redoubt built on the summit of the highest hill, immediately above the N. E. end of the island, and commanding the pagoda hill, on which was ■ considerable work completely finished. This work, which contained five guns, and many Europeans, might also have been taken with ease, but the Commander in Chief did not choose to risk the lives of men in attacking a place, which it was at any time in his power to seize, till he saw ■ necessity of possessing it. While the division on the right was thus employed, General Medows at-

* These corps had been detached from the left division to oppose ■ body of cavalry which menaced their flank.

tacked the main body of the enemy, and obliged them to fall back. Their infantry stood uncommonly well, and even advanced a little on our line, to cover the retreat of their guns. Our small corps of cavalry, under Colonel Floyd, charged the flank of their first line, and broke it; but coming on the front of their second line, posted on very strong ground, they were received by a heavy fire of musquetry, which obliged them to retreat; some guns were taken in the charge, but necessarily abandoned in retiring. Some partial charges were made by part of our cavalry on that of the enemy, but none of consequence; and several officers, who were more forward in the charge than perhaps was prudent, were wounded*. The horses were disabled from want of food, and constant service, few of them being able to canter; and, considering their situation, and the badness of the preceding night, it was matter of surprise to every one who saw them perform what they did. The infantry pressing forward, continued to drive the enemy before them, who rallied several times on advantageous ground, and defended their positions with much more obstinacy than was expected from them. On this account, the Commander in Chief restrained the ardour of the troops, who were eager to push forward to take guns, not choosing where success was certain, by pursuing a regular plan to put any thing to the hazard by an opposite conduct. One gun only was taken on the left. The enemy retired in great confusion, followed by our line, towards the island; the batteries from which opened their guns, to cover and assist their retreat. So complete was our victory, that even the Nizam's troops, whose irregularity can only be equalled by their cowardice, pushed forward at last, and though cautious of advancing far enough to charge the enemy, while formed to oppose them, they made great havock amongst those already wounded by our troops, and picking up the standards, arms, &c. which were scattered in great profusion over the

* Cornet Patterson, 10th Light Dragoons, was cut to pieces.

field; boasted much of the feats they had performed, and displayed these trophies as proofs of their valour and success.

Our line remained formed till the dusk of the evening, when we encamped on the ground the enemy had occupied the preceding night, to which our camp equipage was brought at a late hour from our former ground. The picquets from camp, under Captain Campbell of the 74th, advanced during the action to some rocks near the bank of the river, where they kept the enemy in check.

Our loss amounted to about 110 Europeans, and 350 natives, killed and wounded. Four officers were killed, and 19 wounded, two of whom are since dead. The loss of the enemy is not exactly known, but it must have exceeded ours considerably. The day after the action, Lord Cornwallis sent to offer the Sultan permission to carry off his wounded men, and bury the dead, which he accepted with thanks. On examining Tippoo's position, we found it to have been extremely strong towards our former encampments; several batteries had been prepared, and the approach was so difficult, that the success of an attack from that quarter would have been very doubtful indeed.

From the hills we had a fine view of Seringapatam. The island is surrounded by an intrenchment, and batteries, seemingly well constructed, are raised to defend the passage of the river. The fort is large and irregular. Several outworks, in the European stile are on the land-side, but those parts washed by the river appear to be in the old Indian manner of fortification. It is surrounded by a double wall, and contains many handsome buildings. The rest of the island is taken up with some neat gardens, and an extensive pettah (or suburb), in the open parts of which, and on the glacis of the fort, Tippoo encamped part of his army, the rest were on the south side of the river. The island was so full of men and cattle, that shot thrown into it at random, could not fail to do

serious mischief. Our battering train joined us on the 16th, and on the 18th the army moved to the northwest of the island, and encamped at the foot of a remarkable rock called Yirdimally, on the Milgotah road. The consequences of our want of forage were now severely felt. Our bullocks, in ■ march of six miles, were quite exhausted, and the guns and stores required all the exertions of the troops to bring them forward. After ■ day's halt we again moved to this place, where there is a ford across the Cavery, about eight miles above the town. This march (the 20th) was extremely fatiguing. The heavy guns were almost entirely dragged by the troops, and four battalions were employed on the same duty with the store department. The rains had set in decidedly, and provisions for the followers, and even for the fighting men, were become scarce. The advices from General Abercromby informed us, that owing to the rains it was impossible to bring up supplies of provisions from the Malabar Coast till after the monsoon, and the quantity he had with him was barely sufficient for the use of his own army. The 21st was employed in repairing the ford for the passage of guns; and on the morning of that day ■ large detachment, said to be commanded by Syed Saib, passed in our view along the south side of the river, on their march towards Periapatam, where the Bombay army was encamped. The season being so far advanced, and our supplies of provisions so deficient, the measure of beginning a siege of such importance as that of Seringapatam would have been absurd, and that of crossing the river to join General Abercromby equally so, as when effected it could answer no one useful purpose. Thus obliged by necessity to abandon the enterprize, and from want of cattle unable to carry off the immense train of artillery and stores we had brought with us, without subjecting the army to exertions and fatigue, to which the intrinsic value of the guns and stores bore no proportion, the Commander in Chief therefore determined to destroy them, which was

effected on the 22d by bursting the guns, rendering the powder useless, and burying the shot. Orders were at the same time sent to General Abercromby to move down the pass with all expedition, and we remained here to prevent the enemy from moving in great force to harass his march.

On the 24th, two brigades crossed the river, to carry on the feint still further, with a view to induce Tippoo to recall the detachment already sent against him. The river rising fast from the unremitting rains that fell for some days, the detachment recrossed, as their situation appeared extremely hazardous. Lord Cornwallis in a very handsome manner explained to the troops his reasons for destroying the train, and gave them hopes of renewing our prospects after the monsoon.

We now know the situation and strength of the place, and the nature of the country which surrounds it, of which we were before entirely ignorant; we know the utmost of the difficulties we have to encounter; and when we again move forward, we shall be perfectly provided against them. Till then the Sultan has a short reprieve, and we cannot believe his troops will ever again meet ours in the field with that apparent steadiness they shewed on the 15th instant. They had then every inducement to exertion: rewards had been distributed among them with a liberal hand; promises were made of still greater recompence in the event of victory; and their master had used every effort to persuade them that nothing but confidence was wanting to insure their success. No argument of religious prejudice had been neglected, and every endeavour had been made to rouse them, from personal and family attachment, to exert themselves in their sovereign's cause. Their position was strong by nature, and strengthened by art; their numbers enormous, and in the event of ill success, their retreat was certain. After all, though they stood better than we have ever before seen them do, yet they did not

stand well; theirs was not an active exertion of valour, but a passive negligence of danger. It proved their want of real discipline:—and their hesitation as our troops approached them, evidently marked the contention in their minds between individual bravery, and the want of mutual confidence in each other. Their ill success, and the loss they sustained, which of course fell heaviest on those who were the last to retreat, will prevent them hereafter from engaging in a contest, to which repeated experience has proved them utterly unequal.

On the 26th of May, we moved from our encampment at Caniambaddy, our slow march bearing strong testimony to the reduced and weak state of our means and conveyance; even the light field-pieces required the assistance of the battalions to which they were attached to move them forward. At the close of this march, a body of horse appeared on our baggage flank; and while some corps were forming to oppose them, some men, to our great surprise, rode into our line with information that this party belonged to the van of the Mahratta army, which was within three coss, on its way to join us. This was the first intelligence we had of their approach; and although forty letters had been dispatched from them before they quitted Darwar, to apprise the Commander in Chief of their intentions, yet so closely was our camp surrounded by Tippoo's horse, that not one of the number had reached us. Two days after the receipt of this intelligence, we moved towards Milgotah, on the road to which place the united armies of Hurry Punt and Perscram Bhow encamped close to ours. They brought with them a large bazar, well supplied with provisions, and as the country in their rear was open, it was probable the supply might continue. Their force, besides three battalions of Bombay Sepoys, consisted of about 40,000 horse, a number of irregular infantry, 25 pieces of cannon of all sorts and sizes, but so unwieldy and ill mounted, that we should have judged them unfit for service.

The country they had passed from Darwar to this place, with the exception of some few hill-forts, was perfectly in their possession, and these places, as well as Bedenore were surrounded by large detachments of their horse, which they had left to watch the motions of the garrisons, and prevent them from interrupting the supplies of grain, &c. coming to their camp. The chiefs lamented the destruction of our guns, as they said they could have supplied us with provisions, and were all eager for a vigorous prosecution of the war. Their horse, though in appearance inferior to the Nizam's, had not that dread of Tippoo's cavalry, and their numbers gave them confidence.

Their arrival changed the face of affairs entirely; we were no longer obliged, from want of provisions, to move immediately from our situation, and Tippoo being confined to Seringapatam and its vicinity, in his turn suffered by the scarcity he had created to distress us. The Mahrattas possessed the road by which he had trusted to receive supplies, and there was every probability that in a short time his cavalry, like ours, would be nearly extinct, dying for want of forage. Of the mighty empire which a few months before had bowed with implicit obedience to his will, the province of Bedenore alone remained unravaged by the armies of one or other of the powers in league against the son of Hyder; and no part of the country could with propriety be called his, but the small portion inclosed within the walls of his forts, and protected by their guns. In every former war, the inhabitants who quitted their villages to avoid plunder, had found in the hills a safe refuge for the short period of Mahratta incursion; or if their force remained longer than usual, retired to some other province which was out of the reach of molestation. Our mode of warfare, by keeping possession of the country, instead of destroying and hastily quitting it, deprived them of this resource; unable to exist in the mountains, and prevented by the universal inroads of a variety of hos-

tile powers from finding an asylum in any part of the Mysore dominions, they were reduced to fly from famine to the Carnatic, and there repay, with interest, the advantages which Hyder's country had borrowed from ours, by driving off its inhabitants during the last war.

It having been determined by Lord Cornwallis and the Mahratta chiefs, to move to a more plentiful country, till we should be prepared, and the season favourable, for renewing the attack upon the capital; we decamped on the 6th of June from the neighbourhood of Seringapatam, and proceeding by short marches, making frequent halts, and taking possession of some small hill forts as we passed, arrived on the 11th of July at Bangalore. On our march we reconnoitered Severndroog, near which place we encamped for some days. We found it so strong by nature, that judging its importance to bear no proportion to the loss of time which must be employed to reduce it, we made no attempt to gain possession of it. Few of these fortified rocks are in themselves of much importance, and must all fall, of course, when the capital is taken.

After throwing the sick of the army into Bangalore, and taking out such provisions as we wanted (a large supply of which having lately been sent there, by the very active and meritorious exertions of Captain Alexander Read), the remains of our cavalry were sent to the Carnatic to recruit; and on the 14th of July the army moved towards Ossour, for the reduction of which place, four battering guns were taken from Bangalore. A brigade being pushed forward, on the 15th the enemy evacuated the place, which, although they had blown up one of the angle bastions, was still judged sufficiently strong to be garrisoned by a battalion of Sepoys.

This place, like almost every other fort we have met with in the country, was rebuilding on a plan of such solidity, as, if completed, would have made it no easy capture. It is small, but surrounded by a fine wet

ditch, and glacis, with two ramparts, the outer one complete, the towers only of the inner (which was the old fort) were finished, large, and well constructed ; well situated, and on the whole is a most excellent post.

Leaving our heavy cannon here, we moved towards Ryacotta ; a place which all the prisoners of last war, and all the ancient information obtained regarding this country in the wars of Smith and Wood, agreed in describing as perfectly commanding the great Pass, from the Barramaul valley to the upper country of Mysore. The advanced brigade, under Major Gowdie, attacked the place ; and after carrying the lower and centre forts by assault, entered the higher ones by capitulation. The situation was extremely strong, but so far from commanding the gun pass, it was six miles from the road, and a difficult foot-path only went through the hills and woods, directly from hence to Kistnaghery. The best, and I am inclined to think, the only good gun-road (the ascent being so easy it does not merit the name of a pass) is that of Hoolydroog, Policode, or Santamarinhelly, which runs through a valley about six miles in width, and only impeded by jungle in some parts, which might easily be cut away. Not defended, but watched by a number of small hill forts, which, though sufficient to prevent the inhabitants from quitting the country, or goods entering it without paying the duties exacted by government, are not at all calculated to stop the progress of an hostile army, unless its force is entirely of horse ; in which case, the nature of the country is very favourable to the resistance of even a small body of infantry.

These forts we soon got possession of, some were evacuated, others surrendered, and one which had the temerity to refuse to admit a party commanded by Colonel Maxwell, was carried by storm ; so that Ryacotta, Kenchellydurg, Nulghery, Tyendroog, Hoolydroog, Chandrayndurg, and Rittingery, all castles, which though in themselves of no great moment,

would make a considerable figure in description, are either destroyed, or garrisoned by small parties of our troops. A gun road has been actually made with great labour by our pioneers, from Ryacotta into the Barra-maul, for the convenience of our convoys, &c. We are employing ourselves in movements, between Bangalore and the head of the passes, to procure forage, cover the communication with the Carnatic, and pass the time till the season admits a renewal of our enterprizes. Some parties have been sent to explore the hills, and search for passes to the southward; but have reached the Caverry without finding any opening of consequence. A small force of the enemy, with some guns, lately came down the southern passes, and crossing the Bowanny river, attacked Coimbettore. This place was garrisoned by a company of Topasses under Lieutenant Chalmers, with a detachment of Travancore Sepoys; but not being considered as tenable, he had directions to evacuate it when any force appeared against him; who, though without artillery, and ill provided with all ammunition, did not think it necessary to retreat. The enemy opened batteries against the fort, breached it, and stormed on the 11th of July; and notwithstanding the Travancorians were almost in a state of mutiny, and his ammunition was nearly expended, he received them so gallantly, that of 600 who formed the storming party, upwards of three hundred were killed in the fort and ditch, the rest fled; Major Cuppage having marched with great expedition from Palligatcherry to relieve the place, arrived just as the affair was over, drove the enemy from the pettah, and took their battering guns; a party had also destroyed their boats, and the river being swelled, we expect intelligence daily of their total destruction, as Major Cuppage was left in pursuit of them. Chalmers has gained much deserved applause, and high commendations are bestowed on the gallant conduct of ■ European, who, as captain, had

the command of the Travancore detachment. Another detachment under Kummur ul Deen Cawn, defeated about 300 of the Mahrattas, who were carelessly encamped in the Sera district; but excepting these, Tip-poo has made no exertions; his army daily decreasing in numbers, and in the greatest distress for provisions; is still at Seringapatam, where he is raising lines, and other works innumerable for its defence; all which we hear with pleasure, as it may persuade him to stand another attack, to the event of which we look forward with joyful expectation.

Camp near Bangalore, August 26th, 1791.

Speedily will be Published,

A NEW MAP OF THE PENINSULA OF INDIA,

FROM THE

PARALLEL OF BOMBAY TO CAPE COMORIN.

Printed on Two Sheets of Columbian Paper.



Lord Malsingham

A
R E P O R T
FROM THE
COMMITTEE OF WAREHOUSES
OF THE
UNITED EAST-INDIA COMPANY,
RELATIVE TO THE
CULTURE OF SUGAR.

LONDON:
PRINTED IN THE YEAR MDCCXCII.

*At ■ GENERAL COURT of the United Company
of Merchants of England Trading to the East-
Indies, held at their House in Leadenhall Street,
on Thursday the 15th March, 1792, at Twelve
o’Clock at Noon,*

P R E S E N T,

JOHN SMITH BURGESS, Esq; Chairman,

FRANCIS BARING, Esq; Deputy,

With most of the DIRECTORS, and a numerous
Appearance of the GENERALITY.

The Minutes of the last General Court of the 14th
December were read.

TH E Chairman acquainted the Court, that it is
summoned at the desire of Nine Proprietors, “to take
“into consideration an application to His Majesty’s
“Ministers, or to Parliament, for lowering the duties
“on East-India Sugar.”

The

The Letter from the Nine Proprietors was read, as follows:

■ GENTLEMEN,

“ W E whose names are undersigned, being Proprietors of East-India Stock, duly qualified, request
“ you will be pleased to call a General Court of the
“ East-India Company, to take into consideration an
“ application to His Majesty’s Ministers, or to Parliament, for lowering the duties on East-India
“ Sugar; a measure highly expedient at this time,
“ when the prices of Sugar are so high as to
“ materially injure the consumption both of that article, and also of Tea, from which the Public, as
“ well ■ the Company derive such essential benefits.

“ We have the honor to remain,

“ Your obedient servants,

“ To the Honorable the
“ Court of Directors, &c. &c.
“ London, March 9, 1792.

“ RANDLE JACKSON,
“ BENJ^N. HAMET,
“ JN^O. COOPE,
“ THO^S. EVERETT,
“ JN^O. LUBBOCK,
“ J. N. COUSSMAKER,
“ JN^O. FREE,
“ WM. BROWNE,
“ COLIN MACKENZIE.”

One of the Gentlemen who signed the said Letter acquainted the Court with the business for which it was called ; and the following Motions were made and seconded, viz.

■ THAT it appears to this Court, that the present enormous price of Sugar is owing to the annual importation of that article being very unequal to the encreased consumption in Great-Britain, and the demand for exportation.

“ That the East-India Company, having been called upon by the Publick to assist them, have taken the subject into their most serious consideration, and are of opinion, that they can speedily and permanently supply a considerable quantity of Sugar for the relief of Great-Britain, provided they are placed on the same footing, with respect to duties and drawbacks, as the West-India Planters.

“ That the present high duty of £ 37. 16s. 3d. per cent. on East-India Sugars, while the West-India pays only 15s. per cwt. was purely accidental, and not fixed with any prohibitory view. Sugar not having ranked among the Company's imports at the time of establishing the present Tarif, it was not even named, and can only now be received, under the head of Manufactured Goods non-enumerated, at £ 37. 16s. 3d. per cent. *ad valorem*.

“ That the importation of East-India Sugar is not only essential to the relief of the British consumer,

but of the utmost moment to the Publick at large: who, besides profiting by the increase of Revenue, which must arise from an increased importation, are entitled by law to three-fourths of all the profit which may be made by the East-India Company above eight per cent. upon their Capital.

“That, if the importation of East-India Sugar is not allowed (the present duty operating as a prohibition), the Sugar Trade, and the Carrying Trade attached to it, must inevitably be driven into the hands of Foreigners; who have already sent, and are still sending, ships from various Ports of Europe and America to India to purchase that article.

“That therefore it is absolutely essential to the relief of the British Consumer, the prosperity of the public Revenue, and the preservation of the Sugar Trade, with its attendant Carrying Trade, to Great-Britain, that Sugar (being the produce of the British Territories in the East-Indies) be received into this Country upon equal terms with Sugar produced by other British Plantations.

“That the Court of Directors be requested to lay these Resolutions before the Lords Commissioners of His Majesty's Treasury, accompanying the same with their own earnest representations in the name of this Court: That they be further requested to take such other steps as to them shall appear necessary, to obtain an equalization of duty, and to lay their Proceedings before a General Court.”

The Report from the Committee of Warehouses, dated the 29th February last, was called for, and Extracts of the same were read.

Then the Question on the said Motions being put, they were carried in the affirmative.

On several motions it was

“ R E S O L V E D,

“ That the Report of the Committee of Warehouses relative to the Culture and Produce of Sugar in the East-Indies, be printed for the use of the Proprietors.

“ R E S O L V E D,

“ That the thanks of this Court be given to the Court of Directors, for the steps they have taken relative to the importation of Sugars from the East-Indies.”

No farther business occurring, the Court then, on the Question, adjourned.

A

R E P O R T.

THAT the only true and effectual way in which Great-Britain can be benefited by the territorial acquisitions in India, is through the medium of an extensive and well regulated Commerce, your Committee flatter themselves will be readily admitted. Actuated by this principle, your Committee, since the Court were pleased to entrust to their care the more immediate superintendence of the Company's commercial concerns, have not merely confined their attention to the improvement and extension of those articles, of which the Company's investments usually consisted, but they have also turned their thoughts to the introduction of such *new commodities*, as, under a suitable degree of encouragement, might afford a reasonable prospect of becoming advantageous objects of pursuit.

In this respect, the article of Sugar (among others) some time since presented itself to notice, and as your

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Committee conceived with the fairest claims for consideration. It is a natural production of the Bengal and surrounding provinces, where it is cultivated to a very great state of perfection, and in point of produce, is capable of being carried to any extent for which a demand can be found. The consumption also in this country, and on the continent, is, at present, immense*, and your Committee are of opinion it is capable of being carried still much further, were the article supplied at a less burthensome rate of cost.

Upon inspecting into the prices at the London market for a series of years preceding, they were found on an average to have been as follow, *viz.*

| | | s | d | |
|------|---|----|---|---|
| 1774 | — | 36 | 4 | The hundred weight. |
| 1775 | — | 34 | 0 | |
| 1776 | — | 33 | 3 | |
| 1777 | — | 38 | 3 | |
| 1778 | — | 51 | 3 | |
| 1779 | — | 51 | 6 | Less for exportation by the whole of the duty paid on importation. |
| 1780 | — | 56 | 2 | |
| 1781 | — | 54 | 9 | |
| 1782 | — | 66 | 4 | |
| 1783 | — | 51 | 2 | |
| 1784 | — | 43 | ■ | |
| 1785 | — | 41 | 2 | |
| 1786 | — | 42 | 3 | |
| 1787 | — | 50 | 0 | |
| 1788 | — | 47 | 6 | |

* In Great-Britain alone, it is computed to be but little short of two hundred millions of pounds weight.

In order to enable the Company to meet these prices with any degree of success, two very powerful obstacles presented themselves, namely, the high rates of duty and freight; but as your Committee were not without hopes of the Court being able eventually to procure a reduction on both these points, your Committee determined upon an essay, by way of experiment; and accordingly in the month of April, 1789, they submitted to the Court some heads of instructions to be sent to the Government of Bengal, directing, among other articles, that a quantity of Sugar should be sent home upon trial.

The Court were pleased to approve of these instructions*, and they were transmitted accordingly.

It was the intention of your Committee to have waited the issue of this first concern before they proceeded further in the business; but in the month of February, 1791, Lieutenant John Paterson of the Bengal Establishment, having in a Memorial addressed to the Court, stated that Sugar could be cultivated at Bengal with many superior advantages, and at a much less expence than in the West-Indies; and also submitted some ideas on the eligibility of the Company engaging in this branch of Commerce; and the Court having referred the said Memorial to your Committee to examine and report their opinion thereon, your Committee lost no time in giving the subject every

* Vide Par. 57 General Letter to Bengal in Commercial Department, 8th April, 1789. Appendix, No. 1.

degree of consideration it appeared to merit. They accordingly had several interviews with Lieutenant Paterfon, from whom they obtained much satisfactory information on the several particulars stated in his Memorial; your Committee, however, at the same time wishing to proceed with the greatest caution and circumspection, judged it right to consult with some of the most experienced of the Company's Servants lately returned from Bengal*, on whose integrity your Committee placed great reliance; and who, from their local knowledge, were enabled to assist your Committee in forming a right judgment on many points which came before them; and upon the whole, your Committee, as the result of a mature investigation, were of opinion, That although there was every reason to think that Sugar might be rendered an advantageous article of traffic, yet they did not think it expedient that the Company themselves should engage as the immediate planters and manufacturers. On this being made known to Lieutenant Paterfon, he offered to undertake a plantation on his own account, provided the Company would engage to purchase its produce on certain specific terms. As this proposal so completely accorded with the main object your Committee had in view, and as the complexion of affairs at the time (Sugar being then greatly on the rise, owing to an expected deficiency of crops from the West Indies), seemed to point out the propriety of taking some decisive measures with-

* Vide Minute Committee Warehouses, 16th February, 1791, containing the sentiments of Charles Grant and Richard Johnson, Esqrs. on the propriety of the Company undertaking Sugar plantations.

out further delay, your Committee did not hesitate to submit to the Court, as their opinion, that Lieutenant Paterfon's offer should be acceded to. The Court concurring in this opinion, the heads of ~~an~~ agreement ~~were~~ framed*, and suitable instructions were accordingly transmitted to Bengal for carrying the same into effect.

Your Committee, fearing their Report will otherwise be sufficiently large, forbear to state in detail the various distinct articles comprized in the agreement here spoken of, conceiving they must be fully in the recollection of the Court. They will therefore content themselves with here stating only the concluding paragraph of those instructions, referring for further information, should any be wished, to the ninety-second paragraph of the General Letter to Bengal, of the 6th May last, where all the particulars will be found connected in ~~an~~ point of view.

Extract of the Court's Letter to Bengal, dated 6th May 1791, Paragraph 92.

■ Having thus stated at large the terms and conditions upon which we have embarked in this concern, and provided, as far as we are able to foresee, against any contingency that may possibly arise in carrying it into effect, it remains only for ~~us~~ to add, that as im-

■ Vide Proceedings of the Committee of Warchouses, 8th April, and Joint Committee of Correspondence and Warchouses, 12th April, 1791.

“provements in cultivation and extension of Commerce
 “are at all times desirable objects of pursuit, and as it
 “is sufficiently obvious that the most decided advan-
 “tages must accrue to Bengal, in adding to the list of
 “her export commodities an article of so general a con-
 “sumption as the one in question, we cannot entertain
 “a doubt but every exertion and attention on your part
 “will be manifested to ensure, as far as may be, a suc-
 “cessful issue to our views on this subject.”

Much about the time your Committee were negotia-
 ting this agreement with Lieutenant Paterfon, the
 Houghton arrived from Bengal, on which ship the Ben-
 gal Government, in consequence of the orders of the
 8th April, 1789, already quoted, had consigned about
 five tons of Sugar. Upon its being received in the ware-
 house, it was, as speedily as possible, brought to sale*,
 and produced from 88s. 6d. to 105s. per cwt. or on the
 average 92s. per cwt.

As your Committee were, however, uncertain whether
 this extraordinary price arose from the peculiar state of
 the markets at that period, or from any real or supposed
 perfection of quality it might possess superior to the
 West India Sugars, your Committee caused Samples of it
 to be sent to Messrs. Bracebridge and Travers, two emi-
 nent Refiners, for the purpose of receiving their opinions
 of its qualities. In a private letter from Mr. Travers,

* Sold 2d March, 1794.

addressed to Francis Baring, Esq. dated 19th April, 1791, Mr. Travers remarked, "That it proved extremely different in
 " its nature from any Sugar that had ever passed his
 " pans; that it had no disposition to granulate like West
 " India Sugar, though tempered with strong lime wa-
 " ter; and now that it has undergone the operation of
 " claying, it is become very soft, and of the nature of
 " soap when it has lain a long time in water."

This information, being received just after the period of the Company having closed an agreement with Lieutenant Paterson for the purchase of all the Sugars he should furnish during a period of twelve years, would have operated very much to narrow the prospects of your Committee, had not another paragraph in the same letter stated it as Mr. Travers's opinion, "That it was an
 " article deserving the serious attention of the Directors,
 " and that, under the superintendence of an able mana-
 " ger, it might amply reward those who should seriously
 " set about its cultivation."

On the 9th May, 1791, Messrs. Travers and Bracebridge, having severally completed their refinement, delivered in their reports, in substance as follows:

REPORT

REPORT OF MR. TRAVERS.

| Cwt. qr. lb | | | | | |
|---------------------|---|----|------------------|----|-------------|
| The quantity of | | | 1 | 0 | 14 produced |
| Cwt. qr. lb | | | s. | £. | s. d. |
| 0 | 1 | 1 | Net Sugar, at 80 | 1 | 2 3 |
| 0 | 1 | 23 | Syrup, at 50 | 1 | 2 10 |
| ■ | 1 | 0 | Heading, at 60 | 0 | 15 0 |
| ■ | 1 | 16 | Scum, at 10 | 0 | 3 10 |
| | | | | 3 | 4 0 |
| Charges for working | | | | 0 | 4 0 |
| | | | | £. | 3 0 0 |

“The sugar is of too soft a nature for the pan, but no doubt, if differently treated abroad, it may be found to answer.”

MR. BRACEBRIDGE'S REPORT.

| | | | Cwt. qr. lb | | |
|--|--|--|-------------|---|----|
| The gross weight of the parcel | | | 1 | 2 | 6 |
| Tare of the box, a cloth bag and 3 lb reserved for | | | | | |
| Samples | | | 0 | 1 | 26 |
| | | | | | |
| Refined | | | 1 | 0 | 8 |

“Which produced,

| | | | qrs lb | | |
|-------------------|--|--|--------|---|--------|
| Four small loaves | | | ■ | 1 | 14 |
| Syrup | | | 0 | ■ | 3 |
| Scrapings | | | 0 | 0 | 2 |
| Scum and waste | | | ■ | 0 | 17 |
| | | | | | |
| | | | | 1 | 0 8 |
| | | | | | “ From |

“ From Sugar of ■ good strength and quality there should
 “ be, on the average, one half of refined in the first pro-
 “ duce; in the above there is 18 lb. less. But a great al-
 “ lowance must be made for the waste in boiling so small a
 “ quantity in large vessels. Out of the four loaves, one
 “ only is perfect; this is owing partly to the weakness of
 “ the Sugar, and partly to the curiosity of the workmen, in
 “ looking at them before they should have been taken out
 “ of the molds.” Mess. Bracebridge and Co. further added,
 “ That the expensive works of their Trade had, for many
 “ years, stood still four months out of the twelve for want
 “ of Sugars to refine; and there could be little doubt
 “ therefore that the Bengal Sugar would be always accept-
 “ able in the London market, even in its present state;
 “ but that they were much inclined to think its quality
 “ might be greatly improved by better management in the
 “ country, and that it would certainly be found to deserve
 “ the Company’s attention, and encouragement.”

Your Committee also received the following Report from another person of eminence in the Trade.

The appearance of the East-India Sugar sold at your
 “ last Sale gave me little hopes of its answering the pur-
 “ poses of refining, on account of its being clammy, yet
 “ low and soft, with small grain; yet from the large crys-
 “ tals of the Candy from the East (much larger and
 “ stronger than British West-India Sugar will produce)
 “ I was induced to think that its natural qualities were
 C concealed

“ concealed by improper treatment of the Cane juice,
 “ and that by a new solution it might in a great degree
 “ be restored.

“ I have not been much disappointed in my expecta-
 “ tions, for, in the process of refining, its natural qualities
 “ are good; and, I conceive, had it been properly tem-
 “ pered or limed in the first boiling, it would have car-
 “ ried off all its impurities; would have given it a larger
 “ grain, which is the genuine essential salt of the Cane;
 “ the particles of Sugar would have disengaged themselves
 “ from the clammy substance (its only defect), and
 “ thereby would have been equal in strength to the most
 “ favoured of our West-India Sugars.”

From these Reports, and from the confidence your Committee entertained of Lieutenant Paterfon's knowledge and ability to treat the article after the most approved methods made use of in the West-Indies, your Committee were relieved from all anxiety touching its quality; but, on the other hand, they experienced a most severe disappointment in regard to the duty. Your Committee flattered themselves, that, considering the relation in which Bengal now stands to this country, no difficulty would have intervened to prevent the article from being charged at the same rated duty, as is fixed for Sugar the produce of the British Plantations; and in some conversations between the Company's Officers and the Officers of the Crown, this point seemed to be considered so much determined, that at the sale of the
 parcel

parcel by the Houghton, the buyers were publicly informed, it was sold subject to the same duty and drawback as if imported from the British Plantations. Very contrary however to the expectations that had thus been formed, when the proper time arrived for adjusting the Customs by that Ship, the Revenue Officer, on account of Sugar not being particularly specified in the Schedule of East-India Commodities, charged it as a Manufactured Article, with the *ad valorem* duty of £37. 16. 3. per cent. on the gross sale price. As this was a circumstance that could not but very materially affect the Company's future views in regard to this article, an application was made to the Right Hon. Lords Commissioners of his Majesty's Treasury, setting forth all the circumstances of the case, and concluding with a request, that their Lordships would be pleased to afford the Company relief, by admitting their Sugars to be imported *subject to the same duty and drawback as if imported from the West-Indies.*

It is with much concern your Committee are compelled to add, that this application did not produce the desired effect; but as the Court have very recently made a second application to the same purport, which now lies before their Lordships for consideration, your Committee are still willing to hope the Company may receive from their Lordships that indulgence, to which, with all due deference to their Lordships' judgment, they humbly presume themselves so well entitled.

At the period when the above-recited transactions were taking place, the Sugar-trade of Europe was beginning to be deranged, but since then a most extraordinary and unlooked-for Convulsion has taken place. The most productive of all the West-India Islands, St. Domingo, has been ravaged by civil commotions, and many of its choicest plantations are totally destroyed. From the latest accounts received it appears, that the devastations, which for a time seemed to have subsided, have again been carried on with ungovernable fury; so that but little of its productions are to be at present expected, or perhaps for some period to come.

This calamity has not affected France alone, its influence has been also felt in this country. The several Continental markets that were furnished by France, and even France herself, now look to Great-Britain for a supply. This has created a vast foreign trade; from which circumstance the price of Sugar is now at such an exorbitant rate of cost, as to be most severely felt by the lower and middle orders of the community; and your Committee feel it their duty to remark, that, should the evil much longer continue, they are not without their fears that it may very seriously endanger the consumption of Tea, as it is a fact well known, that many persons abstain altogether from the use of Sugar, rather than submit to the enormous price to which it is now advanced.

Your

Your Committee are informed, that Raw Sugar from the West Indies, of the lowest description of quality, is now selling in the market at Eighty-one shillings the hundred weight, which is equal to Nine-pence the pound at the first hand, and that the article still looks upward. By comparing this price with the average of the years before quoted, it will be seen in how great a degree the Public are sufferers, and how indispensably necessary it is that every measure should be resorted to, from which any relief can be expected. In stating this fact, however, your Committee must take the liberty of observing, it is very far from their intention to infer, that any undue advantage has been taken of the public necessity. Your Committee consider the benefits, however great, that have ensued to the West-India Merchants, Planters, &c. to have been fairly and honourably derived from a variety of concurring circumstances, as little to be looked for as on their parts to be prevented; and that in availing themselves of the opportunity of disposing of their commodity at the best market that was open to them, they have been governed only by the fair principles of mercantile adventure.

Your Committee from these considerations, as well from the Company having been publicly called upon* to lend their assistance towards effecting a reduction of the price of Sugar, by encouraging importations of it from

* Vide Letter from Jackson Barwis, Esq; Chairman of a General Meeting assembled for the purpose of taking into consideration the means of reducing the present high prices of Sugar, dated 28th December, 1791: ~~Appendix, No. 8.~~

the East-Indies, think the present a most favourable opportunity for making a vigorous effort to secure to the Bengal Provinces a participation in this important article of Trade.

With a view of better enabling them to determine upon the measures it may be necessary to pursue in order to accomplish this important end, your Committee judge it may not be amiss to take a Brief Review of the Rise, Progress, and Present State of the Trade in this Article in Europe, to which they will add such information as they have been enabled to collect respecting its Former and Present State in Bengal.

A Brief

A Brief Account of the Rise, Progress, and present State of the Sugar Trade in Europe. *

SUGAR was produced in Europe, and formed an article of its traffick, long before the discovery of America took place. Its origin is held to have been from China, where it still greatly abounds, and from whence it passed through the East-Indies and Arabia into Europe. It was first planted in Sicily about the beginning of the twelfth century, to which place it was brought from Cyprus.

From Sicily it was carried to Madeira, about the year 1420, as also to the Canary Isles, from which latter places the Portuguese transplanted it to Brazil. There are, however, those who think that the Portuguese, who, before they planted in Brazil, were in possession of the Coast of Angola in Africa, where the Sugar-cane grew spontaneously, took it from thence to Brazil.

At Brazil the Portuguese cultivated largely, and for a long period supplied the whole of Europe.

From Brazil it was transplanted to Hispaniola in 1506, as also to the Spanish dominions in Mexico, Chili, and Peru.

■ The historical facts stated in this detail have been chiefly collected from Anderson, Postlethwayte, &c. and the several accounts have been obligingly furnished, with permission, by Thomas Irving, Esq; Inspector General of the Customs.

In 1641 the Cane was first planted in the English Colony of Barbadoes, from whence it had been brought from Fernambuque, in Brazil ; but the art of manufacturing Sugar was not sufficiently understood till two or three years after, when some of the planters were so industrious as to make a voyage to Brazil, from whence they brought better instructions and more plants ; after which the culture was attended with so much success, that it was taken up in the other British West-India islands ; and, lastly, by the French, Dutch, and Danish Colonies.

Before Sugar was brought to Europe from the Brazils, it being both scarce and dear, the consumption was chiefly confined to Syrups, Conserve, and medicinal compositions. The ingredient used for the more domestic purposes of sweetening was Honey. The Portuguese brought it into more general demand, yet still the consumption was but limited ; but since the use of Tea, Coffee, Chocolate, Sweets, Confectionary, &c. has so universally obtained, Sugar is become, in a manner, a necessary of life, and forms at present one of the most distinguished articles of European Commerce.

The success that attended the labours of the first British Planters was such as amply rewarded them for their perseverance and industry. By being enabled to undersell the Portuguese, they soon laid the foundation of a flourishing trade, which at first was open to all nations ; but, upon the restoration of Charles II. the Legislature observing the detriment that accrued to this country from

from such open trade, it was, by the several Acts of Navigation, restricted to British subjects. In consequence of these restrictions, the ports of London and Bristol soon after became the grand magazines of Sugar for the supply of all the north and middle parts of Europe, reducing the Portuguese Sugars of Brazil in time so low as from 8l. to 2l. 10s. the hundred weight. And this Export trade the English enjoyed, to the great benefit both of the nation and its colonies, until the French, in their turn, so greatly improved their Sugar Islands, as to be able to undersell us in most parts of Europe.

It has been thought that before the French became our Rivals in the foreign markets, the value of the commodities imported into England from our West-India Islands (the chief of which at that time was Sugar) had arisen to £.1,500,000, of which near one-third part was exported; and from the following accounts, the authenticity of which may be relied on, the conjecture receives confirmation.

An Account of the Value of the West-India Imports imported in the following Years, viz.

| Years. | Value. | Years. | Value. | Years. | Value. |
|--------|------------|--------|------------|--------|--------------|
| 1698 — | £. 629,533 | 1709 — | £. 645,689 | 1720 — | £. 1,117,576 |
| 1699 — | 586,255 | 1710 — | 780,505 | 1721 — | 852,529 |
| 1700 — | 824,246 | 1711 — | 556,198 | 1722 — | 1,015,617 |
| 1701 — | 738,601 | 1712 — | 648,190 | 1723 — | 1,087,254 |
| 1702 — | 476,168 | 1713 — | 762,248 | 1724 — | 1,160,568 |
| 1703 — | 626,488 | 1714 — | 843,390 | 1725 — | 1,359,185 |
| 1704 — | 489,906 | 1715 — | 999,412 | 1726 — | 1,222,511 |
| 1705 — | 706,574 | 1716 — | 1,104,188 | 1727 — | 1,039,513 |
| 1706 — | 537,744 | 1717 — | 1,204,057 | 1728 — | 1,498,023 |
| 1707 — | 604,889 | 1718 — | 896,031 | 1729 — | 1,515,421 |
| 1708 — | 592,750 | 1719 — | 875,358 | | |

It was about this period that the French, jealous of the growing prosperity of this country, first began to plan and carry into execution those measures which were in the end the means of aggrandizing their own Colonies, and, as has been already noticed, of depriving us of the Foreign Markets. In the undermentioned years the imports into England were as follows:

| Years. | Value. | Years. | Value. | Years. | Value. |
|--------|--------------|--------|--------------|--------|--------------|
| 1730 | —£.1,571,603 | 1736 | —£.1,423,039 | 1742 | —£.1,309,886 |
| 1731 | — 1,310,580 | 1737 | — 946,423 | 1743 | — 1,404,610 |
| 1732 | — 1,315,458 | 1738 | — 1,475,910 | 1744 | — 1,156,952 |
| 1733 | — 1,618,013 | 1739 | — 1,566,838 | 1745 | — 1,024,097 |
| 1734 | — 1,141,068 | 1740 | — 1,185,107 | 1746 | — 1,148,124 |
| 1735 | — 1,460,609 | 1741 | — 1,402,986 | 1747 | — 941,116 |

In this short space of time the French had made such almost incredible improvements, that the island of St. Domingo, which in 1726 was estimated to contain only 200 Sugar Plantations, making one with another 2,000 cwt. of Sugar each, or 400,000 cwt. which is equal to about 33,000 hogsheads of 12 cwt. each, was in 1742 stated to produce 848,000 cwt. or 70,666 hogsheads of 12 cwt. each. The islands of Martinico, Guardaloupe, and the other lesser isles, were also stated at 622,500 cwt. making in the whole 1,470,500 or about 122,500 hogsheads of 12 cwt. each, of which it was supposed 80,000 hogsheads, or about 960,000 cwt. were exported to Holland, Spain, Hamburgh and other Foreign Markets.

| | |
|--|--------------------|
| The British islands were in the same year stated to have | |
| imported into Great-Britain | 60,950 hogfheads |
| Shipped to the northern colonies, and | |
| foreign markets, - - - | <u>5,000</u> |
| | cwt. |
| | 65,950, or 791,400 |
| Of which 60950 hogfheads imported into Great-Britain | |
| were exported from thence to Ireland and all foreign | |
| markets - - - | 5,236 hogfheads |
| Leaving for confumption in Great- | |
| Britain - - - | 55,714 |
| Or about 668,568 cwt. | cwt. |
| Total produced by the French | 1470,500 |
| English | <u>791,400</u> |
| Excefs by the French | 679,100 cwt. |

It was nevertheless allowed, that the British West-India Islands, in time of profound peace (England being in 1742 at war with Spain) might produce 75,000 hogfheads, of which 70,000 might be confumed in England, which, at £15. each, amounts to £1,050,000 fo that it appears the French had increafed their produce from about 30,000 to 120,000 hogfheads, or in a fourfold proportion ; while England had only increafed from about 45 to 75,000 hogfheads.

This declenfion, however, of the amount of the imports from our British West-Indies, foon affumed another appearance ; and from the following accounts it will be feen, that notwithstanding the lofs of the Foreign Markets,

Markets, the Islands have been in a state of progressive improvement. It must however be remarked, that there is the strongest reason to believe the French Islands have been equally successful, and that this has not proceeded from either nation having made inroads upon the Commerce of the other, but from the increased demand for West-India commodities, as well in Great-Britain, as in every part of Europe.

In the undermentioned periods the imports appear to have been as follows, viz.

| Years. | Value. | Years. | Value. | Year. | Value. |
|--------|--------------|--------|--------------|-------|--------------|
| 1748 | —£.1,615,122 | 1763 | —£.2,254,231 | 1778 | —£.3,059,922 |
| 1749 | — 1,478,075 | 1764 | — 2,391,552 | 1779 | — 2,836,489 |
| 1750 | — 1,514,452 | 1765 | — 2,196,549 | 1780 | — 2,612,236 |
| 1751 | — 1,444,775 | 1766 | — 2,704,114 | 1781 | — 2,023,546 |
| 1752 | — 1,428,824 | 1767 | — 2,690,673 | 1782 | — 2,612,910 |
| 1753 | — 1,838,137 | 1768 | — 2,942,717 | 1783 | — 2,820,387 |
| 1754 | — 1,462,601 | 1769 | — 2,686,714 | 1784 | — 3,531,705 |
| 1755 | — 1,867,256 | 1770 | — 2,110,026 | 1785 | — 4,400,956 |
| 1756 | — 1,687,177 | 1771 | — 2,979,378* | 1786 | — 3,484,025 |
| 1757 | — 1,906,147 | 1772 | — 3,530,082 | 1787 | — 3,758,087 |
| 1758 | — 1,858,425 | 1773 | — 2,902,407 | 1788 | — 4,307,866 |
| 1759 | — 1,833,646 | 1774 | — 3,574,702 | 1789 | — 3,917,301 |
| 1760 | — 1,861,668 | 1775 | — 3,688,795 | 1790 | — 3,854,204 |
| 1761 | — 1,953,622 | 1776 | — 3,340,949 | | |
| 1762 | — 1,762,406 | 1777 | — 2,840,802 | | |

But as these sums include the whole of the West-India products, and as value is but an uncertain method of determining in respect to the quantity of a commodity, the price of which is subject to fluctuation, your Committee, for the purpose of confining themselves more immediately to the object before them, have procured.

* The accounts preceding refer to England only; those for the year 1771, and all subsequent, are for England and Scotland.

An Account of the Quantity of BRITISH PLANTATION SUGAR imported into England between the 5th January 1699, and the 5th January 1755, and thereafter into Great-Britain to the 5th January 1792. Also, an Account for the same Periods, of the Quantity of RAW and REFINED SUGARS exported, distinguishing each Year, and the Raw from the Refined.

| | Imported. | | | Raw Sugar exported. | | | Refined Sugar exported. | | |
|------|-----------|------|----|---------------------|------|----|-------------------------|------|----|
| | QUANTITY. | | | QUANTITY. | | | QUANTITY. | | |
| | Cwt. | qrs. | lb | Cwt. | qrs. | lb | Cwt. | qrs. | lb |
| 1699 | 427,573 | 2 | 25 | 182,325 | 2 | 4 | 14,302 | 0 | 20 |
| 1700 | 489,326 | 1 | 7 | 165,391 | 3 | 16 | 17,644 | 2 | 23 |
| 1701 | 435,465 | 1 | 21 | 133,917 | 3 | 11 | 3,475 | 1 | 17 |
| 1702 | 259,062 | 3 | 6 | 45,036 | 1 | 5 | 2,908 | 2 | 24 |
| 1703 | 408,914 | 0 | ■ | 84,016 | 2 | 26 | 621 | 1 | 25 |
| 1704 | 315,837 | 2 | 12 | 133,713 | 1 | 8 | 1,339 | 0 | 15 |
| 1705 | 370,157 | 1 | 7 | 71,822 | 1 | 7 | 690 | 3 | 18 |
| 1706 | 335,873 | 3 | 3 | 107,217 | 0 | 16 | 1,846 | 2 | 23 |
| 1707 | 388,267 | 3 | 26 | 131,832 | 2 | 25 | 2,156 | 2 | 13 |
| 1708 | 377,107 | 2 | 11 | 64,180 | 3 | 6 | 2,365 | 1 | 18 |
| 1709 | 397,570 | 3 | 12 | 74,377 | 3 | 23 | 924 | 0 | 18 |
| 1710 | 507,662 | 1 | 21 | 117,075 | 2 | 5 | 2,146 | 2 | 21 |
| 1711 | 366,394 | 1 | 26 | 82,142 | 2 | 24 | 1,800 | 2 | 16 |
| 1712 | 423,541 | 0 | ■ | 119,567 | 1 | 8 | 8,579 | 2 | 18 |
| 1713 | 503,528 | 1 | 8 | 184,609 | 0 | 12 | 3,493 | 1 | 10 |
| 1714 | 512,221 | 3 | 0 | 158,996 | 3 | 6 | 3,482 | 3 | 5 |
| 1715 | 617,414 | 3 | 11 | 143,337 | 1 | 13 | 4,481 | 3 | 16 |
| 1716 | 684,759 | 2 | 16 | 161,941 | 3 | 3 | 4,549 | 0 | 1 |
| 1717 | 763,175 | 3 | 14 | 290,179 | 2 | 11 | 9,993 | 0 | 2 |
| 1718 | 566,885 | 0 | 1 | 124,375 | 1 | 13 | 13,188 | 1 | 9 |
| 1719 | 544,634 | 0 | 25 | 167,622 | 0 | 20 | 3,644 | 2 | 19 |

| | Imported. | | | Raw Sugar exported. | | | Refined Sugar exported. | | |
|------|-----------|------|----|---------------------|------|----|-------------------------|------|----|
| | QUANTITY. | | | QUANTITY. | | | QUANTITY. | | |
| | Cwt. | qrs. | lb | Cwt. | qrs. | lb | Cwt. | qrs. | lb |
| 1720 | 706,385 | 3 | 20 | 121,778 | 0 | 9 | 3,106 | 3 | 7 |
| 1721 | 497,611 | 0 | 21 | 66,743 | 3 | 11 | 3,786 | 2 | 25 |
| 1722 | 616,941 | 0 | 9 | 83,609 | 2 | 5 | 5,245 | 2 | 2 |
| 1723 | 660,766 | 2 | 9 | 63,479 | 1 | 7 | 4,914 | ■ | 12 |
| 1724 | 729,133 | 2 | 13 | 110,088 | 1 | 11 | 5,177 | 2 | 19 |
| 1725 | 851,952 | 2 | 25 | 147,408 | ■ | 1 | 6,293 | 3 | 5 |
| 1726 | 668,346 | 1 | 9 | 146,915 | 3 | 22 | 8,414 | 2 | 7 |
| 1727 | 645,158 | 0 | 1 | 112,699 | 3 | 21 | 11,073 | ■ | 1 |
| 1728 | 972,240 | 0 | 1 | 210,320 | 3 | 23 | 29,134 | 1 | 4 |
| 1729 | 994,761 | 3 | 24 | 158,746 | 2 | 13 | 13,686 | 1 | ■ |
| 1730 | 1,024,078 | 2 | 3 | 167,980 | 1 | 12 | 14,538 | 0 | 23 |
| 1731 | 818,277 | 1 | 12 | 95,832 | 0 | 1 | 21,077 | 2 | 26 |
| 1732 | 822,844 | 3 | 15 | 121,904 | 3 | 18 | 16,511 | 3 | 18 |
| 1733 | 1,001,784 | 2 | 0 | 102,274 | ■ | 5 | 27,008 | ■ | 5 |
| 1734 | 695,679 | 3 | 9 | 44,932 | 0 | ■ | 13,275 | 0 | 26 |
| 1735 | 903,634 | 2 | 22 | 69,899 | 2 | 25 | 21,070 | 1 | 0 |
| 1736 | 877,591 | 0 | 24 | 58,569 | 3 | 26 | 19,706 | 2 | 24 |
| 1737 | 550,900 | 1 | 10 | 40,779 | 3 | 17 | 11,331 | 3 | 6 |
| 1738 | 864,252 | ■ | 0 | 49,437 | 1 | 6 | 9,197 | 1 | 23 |
| 1739 | 951,073 | 3 | 4 | 63,149 | 0 | 3 | 15,881 | 2 | 10 |
| 1740 | 706,947 | 0 | 8 | 67,144 | 2 | 16 | 15,046 | 1 | 9 |
| 1741 | 886,124 | ■ | 0 | 68,450 | 0 | 3 | 19,449 | 3 | 15 |
| 1742 | 731,410 | 3 | 11 | 50,231 | 0 | 10 | 12,599 | 3 | 24 |
| 1743 | 895,134 | ■ | 26 | 151,126 | 3 | 11 | 26,624 | 3 | 14 |
| 1744 | 724,411 | 2 | 14 | 58,198 | 0 | 19 | 17,687 | ■ | ■ |
| 1745 | 655,199 | 3 | 0 | 78,344 | 3 | 9 | 17,689 | 0 | 11 |
| 1746 | 753,472 | ■ | 19 | 92,826 | 2 | 22 | 13,616 | 3 | 27 |
| 1747 | 608,458 | 2 | 14 | 51,935 | 1 | 15 | 10,111 | 0 | 1 |
| 1748 | 982,588 | 2 | 13 | 115,727 | 1 | 11 | 10,801 | 3 | 21 |
| 1749 | 933,271 | 3 | 9 | 127,921 | 1 | 0 | 30,928 | 2 | 2 |
| 1750 | 915,344 | 2 | 5 | 107,964 | ■ | 22 | 21,846 | 3 | 15 |
| 1751 | 825,936 | 2 | 0 | 43,769 | 3 | 6 | 22,325 | 2 | 15 |
| 1752 | 825,121 | 1 | 16 | 35,712 | ■ | 16 | 13,508 | 3 | 20 |
| 1753 | 1,114,084 | 3 | 26 | 55,687 | ■ | 6 | 11,224 | 3 | 7 |
| 1754 | 859,131 | 2 | 12 | 42,818 | 2 | 17 | 12,298 | 1 | 15 |
| 1755 | 1,202,679 | 3 | 14 | 110,853 | ■ | 26 | 14,364 | 2 | 1 |
| 1756 | 1,051,265 | 3 | 6 | 206,336 | ■ | 0 | 30,017 | ■ | ■ |

| Imported. | | | Raw Sugar exported. | | | Refined Sugar exported. | | |
|-----------|--------------------------------|---------|---------------------|--------------------|---------|-------------------------|---------|---------|
| QUANTITY. | | | QUANTITY. | | | QUANTITY. | | |
| | Cwt. | qrs. lb | | Cwt. | qrs. lb | | Cwt. | qrs. lb |
| 1757 | 1,230,843 | 0 20 | | 70,625 | 0 9 | | 16,758 | 0 23 |
| 1758 | 1,145,628 | 2 3 | | 220,824 | 3 14 | | 62,771 | 3 0 |
| 1759 | 1,199,682 | 2 26 | | 174,234 | 0 9 | | 107,626 | ■ 10 |
| 1760 | 1,374,720 | ■ 5 | | 143,683 | ■ 23 | | 58,650 | 3 18 |
| 1761 | 1,491,317 | 3 16 | | 393,324 | 0 13 | | 108,891 | 1 7 |
| 1762 | 1,444,581 | ■ 4 | | 322,253 | 2 7 | | 87,033 | 2 23 |
| 1763 | 1,732,174 | ■ 5 | | 413,199 | 3 22 | | 102,514 | 3 19 |
| 1764 | 1,488,079 | 0 15 | | 197,579 | 0 25 | | 176,302 | ■ 23 |
| 1765 | 1,227,159 | 3 18 | | 149,125 | ■ 5 | | 114,851 | 2 0 |
| 1766 | 1,522,732 | 2 19 | | 129,236 | 2 4 | | 27,602 | 0 10 |
| 1767 | 1,538,834 | 1 8 | | 209,533 | 1 25 | | 35,968 | 1 12 |
| 1768 | 1,651,512 | 2 14 | | 227,193 | 3 21 | | 39,273 | 2 27 |
| 1769 | 1,525,070 | 0 5 | | 216,384 | 0 0 | | 34,041 | 2 16 |
| 1770 | 1,818,229 | 1 23 | | 199,738 | ■ 9 | | 43,609 | 1 19 |
| 1771 | 1,492,096 | 2 24 | | 195,859 | 1 1 | | 55,210 | 0 13 |
| 1772 | 1,829,721 | 0 ■ | | 183,865 | 2 8 | | 31,980 | 3 19 |
| 1773 | 1,804,080 | 2 26 | | 189,189 | 3 11 | | 28,835 | 0 13 |
| 1774 | 2,029,725 | 1 25 | | 224,942 | 0 7 | | 32,513 | 1 23 |
| 1775 | 2,021,059 | 3 23 | | 344,648 | 1 1 | | 69,740 | ■ 6 |
| 1776 | 1,726,507 | ■ 16 | | 315,453 | ■ 15 | | 68,849 | ■ 12 |
| 1777 | 1,416,291 | ■ 5 | | 161,814 | 2 26 | | 71,053 | 1 14 |
| 1778 | 1,521,457 | ■ 24 | | 142,763 | 0 17 | | 55,921 | ■ 25 |
| 1779 | 1,525,833 | 0 0 | | 99,017 | 0 13 | | 26,127 | 2 21 |
| 1780 | 1,394,559 | 1 23 | | 118,553 | ■ 25 | | 38,322 | 3 25 |
| 1781 | 1,080,848 | 2 9 | | 169,560 | 2 27 | | 63,542 | 0 1 |
| 1782 | 1,374,269 | 3 24 | | 91,261 | 2 4 | | 32,467 | 2 6 |
| 1783 | 1,584,275 | 0 18 | | 173,138 | 1 21 | | 104,775 | 1 5 |
| 1784 | 1,782,386 | ■ 3 | | 140,479 | 3 4 | | 131,609 | 1 26 |
| 1785 | 2,075,909 | 3 24 | | 202,954 | 0 5 | | 135,993 | 2 26 |
| 1786 | 1,613,965 | 1 14 | | 102,033 | 2 7 | | 81,750 | 3 ■ |
| 1787 | 1,926,621 | 0 26 | | 199,416 | 1 ■ | | 76,735 | 1 19 |
| 1788 | 2,065,817 | 1 23 | | 145,073 | 2 1 | | 85,401 | ■ 15 |
| 1789 | 1,936,440 | 0 2 | | 153,813 | ■ 15 | | 138,539 | 3 11 |
| 1790 | 1,882,106 | 0 4 | | 142,185 | 1 3 | | 119,817 | 0 4 |
| 1791 | 1,808,950 | 0 7 | | 135,470 | 3 8 | | 158,573 | 3 24 |
| 1792, | from 5 January to 3 March } | | | 25,674 | 3 25 | | 76,946 | 1 23 |

To this Account your Committee have added an Account of the Number of Ships and other Vessels, with their Tonnage, cleared Outwards from the different Ports of South Britain to the West-India Colonies; and the Total cleared Outwards from North Britain, with those entered Inwards from the same Colonies, from Christmas, 1786, to Christmas, 1787.

| PORTS. | OUTWARDS. | | INWARDS. | |
|------------------------|-----------|---------|----------|---------|
| | Ships. | Tons. | Ships. | Tons. |
| Bristol | 73 | 16,913 | 71 | 16,209 |
| Berwick | | | 1 | 127 |
| Chepstow | 1 | 132 | | |
| Cowes | 2 | 483 | | |
| Hull | 2 | 333 | 1 | 203 |
| Lancaster | 37 | 5,665 | 33 | 4,943 |
| Liverpool | 87 | 17,463 | 143 | 27,578 |
| Newcastle | 9 | 2,157 | 1 | 114 |
| Penzance | 1 | 120 | 1 | 164 |
| Plymouth | 4 | 737 | | |
| Poole | 1 | 226 | | |
| Southampton | 1 | 177 | | |
| Swansea | 3 | 579 | | |
| Whitehaven | 12 | 2,232 | 3 | 444 |
| Total of Out-Ports | 233 | 47,257 | 254 | 49,782 |
| London | 218 | 61,695 | 252 | 70,418 |
| Total of England | 451 | 108,952 | 506 | 120,200 |
| Scotland | 77 | 14,629 | 70 | 12,022 |
| Total of Great-Britain | 528 | 123,581 | 576 | 132,222 |
| 5 | | | | Having |

Having shewn the state of our own West-India imports, your Committee will now subjoin the best information they have been able to procure respecting those of the French.

Their flourishing condition in the year 1742 has already been pointed out ; it further appears, from an Account published in France in 1770, that St. Domingo yielded of Sugar two-thirds brown 160,000 hogheads of 10 cwt. each, or 1,600,000, cwt. which, at 15*l.* per hoghead, or 30*s.* per cwt. amounted to

| | |
|---|---------------------|
| | £. 2,400,000 |
| Coffee 5,000,000, lb. at 4 <i>d.</i> per lb. | - 83,333 |
| Cotton 8,000 bags, of 300lb. each, at £.15 | |
| per bag, | - 120,000 |
| Indigo 2,000,000, at 3 <i>s.</i> | - 300,000 |
| Tanned leather, 20,000 hides, at 20 <i>s.</i> each, | 20,000 |
| Total | <u>£. 2,923,333</u> |

Your Committee also find, from — account of the Products entered for exportation from this Colony in the years 1783, 4, 5, 6, 7, 8, and 9, being the latest accounts made up, that they were.

| | Sugar Clayed. | Do. Muscovado. | Coffee. | Cotton. | Indigo. |
|---------|---------------|----------------|------------|-----------|-----------|
| | lb | lb | lb | lb. | lb |
| In 1783 | 77339,113 | 44,312,919 | 44,573,479 | 4,871,718 | 1,868,728 |
| 1784 | 65,053,050 | 77,344,464 | 52,885,095 | 4,756,857 | 1,555,142 |
| 1785 | 66,589,357 | 83,610,521 | 51,368,109 | 4,486,261 | 1,546,575 |
| 1786 | 71,063,697 | 61,887,814 | 52,180,311 | 5,203,161 | 1,103,907 |
| 1787 | 56,182,403 | 72,896,676 | 70,003,161 | 6,806,174 | 1,166,177 |
| 1788 | 70,227,709 | 93,177,512 | 68,151,181 | 6,286,126 | 930,016 |
| 1789 | 47,516,531 | 91,899,963 | 76,286,530 | 6,871,204 | 958,626 |
| | | | G | | In |

In a review of this Account it must be considered, that the above are heavier than English weights by 8 per cent. The above are also only the quantities that have paid the export duty. The produce may therefore be considered as far superior to this, it being notorious that there is a clandestine trade carried on to Jamaica and America, particularly of Cotton to the former, that article not being prohibited to be received in the English Islands.

Your Committee are unable to add any account of the produce of the rest of the French Islands, but they understand it is generally considered in France, that St. Domingo yields about two-thirds of all their West-India produce.

Having thus stated, from the best materials your Committee have been enabled to collect, the present state of the Sugar Trade in Europe, your Committee now proceed to shew its situation in India; and here your Committee, for want of leisure and materials, are not able to carry their researches back to any very distant period*.

* Between the years 1664 and 1671, it appears some quantities of sugar, say about 150 tons, were imported into this country from Bantam and Benjar, where the Company formerly had settlements: ■ also from Masulipatam on the coast of Choromandel, the cost of which, upon the average, was about 16s. per cwt. the freight at that time, was 20s. and duty 4s. making altogether about 40s. per cwt. and the price it sold at was from 42s. 6d. to 52s. the hundred weight, which yielded a tolerable profit; a further quantity appears to have been imported between 1706 and 1712, which cost about 15s. per cwt. and sold at about 60s. the freight and duties upon which do not appear.

But

But as they find some general observations on this trade stated on the Bengal Records, in a letter from a respectable Society of Merchants at that place, who, in the year 1776, were about to embark in this trade, your Committee will here introduce the following extract from ~~their~~ **Memorial** to the Governor General and Council:

Extract Fort William Revenue-Consultations, 5th June, 1776.

“ Formerly Sugar was one of the staple articles of
 “ Bengal, and a considerable trade was carried on in it to
 “ Madras, the Malabar Coast, Bombay, Surat, Sundry,
 “ Muscat, other ports of the Persian Gulph, to Mocha
 “ and Judda. Even so late as the period immediately
 “ preceding the capture of Calcutta,* the annual exportation
 “ was about 50,000 maunds, which yielded a profit
 “ of about 50 per cent. and the returns for which were
 “ generally in specie; so that in the twenty years immediately
 “ preceding the capture, it may be estimated
 “ that there flowed into Bengal, for this article, no less
 “ than sixty lacs of rupees in specie, which was all
 “ clear gain to the country, and of the most eligible
 “ kind, the production of the ground manufactured by
 “ the natives. And this flow was regular, always feeding,
 “ but never overcharging the circulation.

“ During the last twenty years the price of Sugar has
 “ been gradually increasing, and the exportation and

* In 1756.

■ growth diminishing in the same proportion, so that
 “ the price is now near 50 per cent. more than it was
 “ before that period. The charge of transportation is
 “ also greater; and the price at foreign markets not
 “ having risen in the same proportion, the export is
 “ so trifling and casual, that the Sugar Trade of Bengal
 “ is in fact annihilated.

“ This branch has suffered by the same causes which
 “ have operated upon the Commerce of the country in
 “ general. The increase of the price of the raw ma-
 “ terial, and of labour, have produced a proportional
 “ decrease in the demand; the culture of the Sugar-
 “ cane has hence rapidly declined; and now (1776) it
 “ may be even doubted, whether Bengal produces enough
 “ for its own consumption, since there is annually an
 “ importation from Benares, and of candied Sugar from
 “ China, the amount of both which will be found equal
 “ to that of the trifling export which yet continues, not
 “ from the hope of profit, but of making a more safe
 “ remittance by it than by other articles.

“ It appears to us, that the extinction of this branch of
 ■ Commerce is not merely ■ privation of gain. Even if
 “ the country had continued flourishing, the cutting off
 “ of so great ■ resource must have been attended with a
 “ positive loss; but since specie has ceased to flow into
 “ this country from Europe, and its manufactures of Côt-
 “ ton and Silk to have the same vent as formerly at the
 “ different ports of Asia, the loss of the Sugar Trade ■
 “ become

“ become of much more consequence, because the ex-
 “ portation of that article would, in a great degree, pre-
 “ vent the drains of specie which Bengal is now obliged
 “ to send to the Malabar Coast.

■ Nor are the effects of this change confined to Bengal
 “ alone; the English interest, in other parts of India,
 “ suffers by it. The Settlements on the Malabar Coast,
 “ instead of giving Cotton in exchange for the Sugar
 “ which they used to receive from Bengal, are now obli-
 “ ged to send specie to purchase that article at foreign
 “ ports. Supposing that their Cotton ultimately brings
 “ back the same amount of specie from other places, the
 “ operation is still very different. Instead of freighting ■
 “ ship from Bombay to Calcutta, and getting back Sugar;
 “ or from Calcutta to Bombay with Sugar, and returning
 “ Cotton; they are in the first case obliged to dispatch the
 “ ship with specie to Batavia or China, and with her re-
 “ turns purchase and export Cotton; or, in the second
 “ case, to send the ship first to Batavia with specie, and
 “ from thence to Bombay, which are tedious, expensive,
 “ complex operations, and manifestly tend to the ag-
 “ grandizement of ■ foreign settlement, and a rival in
 “ trade.

“ From this short account of the Sugar Trade of Ben-
 “ gal, we beg leave to extend our view to the general
 “ state of it in India.

“ The Dutch of Batavia, who have long shared in
 “ this trade, have at length the greatest part of it in
 “ their hands. Formerly the rivals of Bengal, they
 “ have risen upon its decline, and are now conquerors
 “ and tyrants, at a period when the trade has much in-
 “ creased in its importance. The great vent for Sugar,
 “ ■ has been already observed, is on the Western side of
 “ India, which, in its turn, supplies the rest of the Con-
 “ tinent with Cotton. Since the decay of the manufac-
 “ tures of Bengal, and the advance of their price, others
 “ of the same kind having been established on that side,
 “ and ours not finding ■ ready or profitable sale, Sugar,
 “ which is a necessary of life, is almost the only staple
 “ article of import there, so that it enters unavoidably
 “ into every scheme of trade for that quarter. The
 “ Dutch, sensible of this circumstance, do not, as for-
 “ merly, carry their own Sugar to the places of con-
 “ sumption. They oblige the Sugar Merchants of other
 “ Settlements to come to Batavia for it, and to pay for it
 “ in specie, absolutely refusing to take merchandize in
 “ return. What India further requires is drawn from
 “ China, whither, in general, specie is in the same
 “ manner carried to pay for it. By these means the
 “ ■ English settlements in India are, upon a moderate com-
 “ putation, annually deprived of ten lacs of rupees, the
 “ greatest part of which is extracted from their cir-
 “ culating specie, and the rest diverted from coming
 “ into it.

“ The former annual export from Bengal amounted to
 “ at least ■ third of this sum. But, considering the great
 “ demand ■ for which its manufac-
 “ tures are now but occasionally taken in return, it cer-
 “ tainly contributes more than four lacs of the ten that
 “ are annually exported; and, if it now furnished the
 “ same quantity of Sugar it did formerly, the saving
 “ would be, by the increase of price at the foreign
 “ markets, about five lacs. Hence it is still more appa-
 “ rent, that the restoration of its Sugar Trade is in every
 “ way of essential consequence to it.

■ Having maturely reflected upon the subject, ■ are
 “ satisfied, that it is practicable not only to restore this
 “ Trade, but to improve and extend it much beyond its
 “ former limits; and we solicit, with the utmost defer-
 “ ence, the indulgence of exposing to you the grounds
 “ upon which we have formed this opinion: entreating,
 “ that whatever we shall say in support of it, may be
 “ understood to be offered for that purpose only, and far
 “ from being intended to decide, or to inform.

“ Although the soil of Bengal is perhaps the richest in
 “ the world, yet all its productions are of indifferent qua-
 “ lity. It produces abundantly indeed, but hardly any
 “ thing excellent in its kind. This plainly shews that
 “ agriculture has never been carried in it beyond its first
 “ stage. The religion, the genius of the people, ■ well
 “ as their climate, have limited them to a few of the
 “ simplest wants, and, with the nature of their Govern-
 “ ment,

ment, have left them without either desire or motive
 “ to be industrious. Times of ease have only afforded a
 more plentiful supply of former wants, without creat-
 ing new ones; and distressful periods have still more
 “ narrowly limited both their efforts and their faculties.

“ From these causes, uniformly preventive of improve-
 ment, it may well be presumed, that agriculture has not
 advanced a single step in this country since the first
 division of the inhabitants into distinct professions.
 “ The productions of the country may therefore be
 “ reckoned, in a great measure, the gift of the soil; and
 “ it has been seen, that even these could make it flourish
 “ when it had neither rivals in trade, nor foreign tribute
 “ to pay. But now, that many of its manufactures are
 “ removed to other countries, that it gives away a large
 “ share of what it still furnishes, and that the remainder
 does not save it from an annual exportation of specie, it
 is evident that it cannot afford to remain longer in
 “ such a simple, passive state. Its burthens reduce it, in
 “ fact, to an equality with countries naturally less fertile,
 “ and, like them, it must adopt more activity and in-
 “ dustry. All the improvements which art and labour
 “ have made upon other soils remain yet to be tried
 “ here; and they are so many, this country is so ex-
 “ tensive, and its soil so excellent, that its well-
 “ wishers have reason to rejoice that so prodigious a
 “ resource yet remains. But the people, as has been
 already intimated, are averse to innovation, ignorant
 “ and timid. The bulk of them have never lifted their
 “ hopes

“ hopes to the enjoyment of property, and the idea of
 “ labouring for distant objects is unknown among them ;
 “ it is therefore previously necessary to instruct and en-
 “ courage them. If the road to advantage were clearly
 “ shewn to them, and if they were satisfied that they
 “ would be left to possess what they should acquire,
 “ doubtless they would become more active and enter-
 “ prizing. To accomplish these purposes, we humbly
 “ conceive that no means would be so effectual as making
 “ use of the superior knowledge and activity of Euro-
 “ peans established here, and giving both to them and
 “ to the natives, upon such conditions as may be deemed
 “ fitting, grants of uncultivated lands, to be employed
 “ either for raising such articles of Commerce as can be
 “ exported, or others now imported.

■ It is not for us to enquire how far the Orders of the
 “ the Company, or the late Act of Parliament, oppose
 “ such ■ scheme ; but with respect to the former, we
 “ beg leave, with the utmost deference, to mention, that
 “ the prohibition which they convey against the holding
 “ of farms by Europeans, we should apprehend to be
 “ founded, in the first place, upon ■ supposition that
 “ those styled Native Farmers are the cultivators of the
 “ soil, not the Farmers of the Revenue ; in the next,
 “ that the exclusion meant is from farms actually in cul-
 “ tivation, not from land that is lying waste and use-
 “ less ; and, lastly, that it can have no reference at all
 “ to new articles of produce or manufacture. It is, at
 “ any rate, evident, that the main intention both of the

“ Company’s orders, and the Act of Parliament, is to
 “ guard the Natives from oppression, and to promote
 “ the welfare of the country ; how far, under the Go-
 “ vernment and Court of Judicature now established here
 “ by the Legislature, the occupation of waste land by
 “ Europeans can counteract that intention ; how far,
 “ in short, the restrictions laid upon Europeans are ne-
 “ cessary in the present state of the country, or whether,
 “ since they are here, and many without the means of
 “ subsistence, it may not be expedient to find employ-
 “ ments for them, useful to themselves and the state :
 “ we are far from presuming to examine, but we be-
 “ lieve that every scheme by which the welfare of the
 “ country can be advanced, must be consistent with the
 “ spirit and meaning of the regulations laid down for the
 “ government of it, and must therefore meet with ap-
 “ probation.

“ By that which is here proposed, part of the vast
 “ tracks of land which now lie uncultivated, would then
 “ be used for the increase of old productions, to as great
 “ an extent as the consumption and demand would re-
 “ quire, and for the growth of new ones ; particularly
 “ the staple articles of India, not one of which, we ven-
 “ ture to say, but might be cultivated with ample suc-
 “ cess.

“ Broach, which furnishes all the Cotton exported
 “ from that side of India, lies in the same latitude as
 “ Bengal. The Cotton, called Copass, produced in this
 “ country

“ country is at present fit only for the manufacture of
 “ fine cloths ; that which is imported from Bombay be-
 “ ing stronger in its texture, is of much more general
 “ use. We have never heard any good reason why the
 “ same Cotton should not be produced here, and in as
 “ great abundance. Doubtless the only cause is, that
 “ the cultivation of it has never been attempted. The
 “ article of Cotton, like all others, is left here just as Na-
 “ ture produced it; but, in a moderate time, by greater
 “ care of what is already cultivated, and the introduc-
 “ tion of another kind, might be so far improved, both
 “ in the quantity and quality, as to serve at least for all
 “ the purposes of home-consumption ; which would be
 “ an immense saving to the country, and in all proba-
 “ bility restore the manufactures it has lost.

“ Coffee and Pepper, now imported from Mocha and
 “ the Coast of Malabar, might easily be produced, as
 “ also Indigo, now brought from the Upper India.

“ Hemp, at present very bad, might be so far im-
 “ proved as to supercede the use of coir cables, made
 “ from the fibres of the cocoa-tree, and common all over
 “ India.

“ Opium, now chiefly confined to the Bahar Pro-
 “ vince, might be produced in many parts of the
 “ country.

“ Bengal Raw Silk, which, on account of the change
 “ in its price and quality, has been supplanted at the
 “ markets

“ markets on the Malabar Coast, by that of China,
 “ might again acquire the superiority.

“ And Sugar, the article immediately in question,
 “ might be raised in sufficient quantities *to supply the*
 “ *consumption of all India.* This article, however, pecu-
 “ liarly requires the aid of Government.

“ It is difficult to regain any branch of trade once lost,
 “ but here the manufacture has risen 50 per cent. in
 “ price, and the quantity produced suffices only for
 “ home-consumption. In order therefore to make
 “ Sugar even a more eligible remittance to the Malabar
 “ Coast than the others now obtainable, there must be
 “ considerable reduction of price, and increase of quan-
 “ tity, neither of which can be affected without the en-
 “ couragement of Government, nor without time,
 “ labor, expence and risk. We doubt whether any en-
 “ couragement would induce the natives to take the
 “ lead in an attempt apparently so difficult and unpromi-
 “ sing, but we are certain, that of themselves they are
 “ otherwise incapable of ever bringing the manufacture
 “ even to a state of completion. They are utterly unac-
 “ quainted with the process or machines which are
 “ used in the American Islands, and their own are so
 “ extremely rude and imperfect; that under the hap-
 “ piest circumstances this trade must have remained limit-
 “ ed; as indeed the state of it, when the country flou-
 “ rished, sufficiently evinces. For though the Cane has
 “ grown in Bengal from time immemorial; though Ben-
 “ gal

“ gal possesses the advantage of foil already mentioned,
 “ and that it is nearest to the places of consumption, it
 “ never has supplied more than a third of the demand of
 “ those places. It is no wonder then, that, upon a re-
 “ verse of circumstances, the superior ingenuity of the
 “ Chinese, joined to the regular skill of the Europeans
 “ settled at Batavia, should entirely deprive it of the
 “ Sugar Trade.

“ Supposing the recovery of this Trade to be an object
 “ deserving the attention of Government, we submit to
 “ the consideration of the Board, whether it be attainable
 “ by any other means than by encouraging Europeans,
 “ distinguished by their property, situation and credit,
 “ from ordinary adventurers, to undertake the cultiva-
 “ tion and manufacture of Sugar after the method prac-
 “ tised in the West-Indies, by such grants of unoccupied
 “ lands, and other reasonable privileges, as we have al-
 “ ready suggested. We admit that much will depend on
 “ the conduct of the first undertakers; but, with proper
 “ management on their part, and a reasonable support
 “ from Government, we think the success would be in-
 “ fallible, and that in a few years the natives would fol-
 “ low the new method, which would thence soon be-
 “ come general throughout the country, ■ the Italian
 “ mode of winding Raw-Silk lately introduced now is.”

Your Committee find, that the Governor General and
 Council, influenced by the reasonings above stated,
 readily complied with the request preferred to them. A
 grant of land was accordingly allotted, on which ■ Sugar

Plantation was set on foot; but after repeated experiments upon the soil, it was found so universally infested with White Ants, that the Society were obliged to drop their scheme; and some other disappointments having also happened in the extensive undertakings of the same Society, they, after a time, separated, but not before they had, by purchasing Canes from the neighbouring districts (for the evil of White Ants is but partial, and prevails most in uncultivated lands) produced both refined Sugar and Rum; thus evidencing the practicability of their original ideas, though that mode of producing Sugars, with their other circumstances, made it inconvenient for them to persevere in it.

Such appears to have been the state of the Sugar Trade in India in 1776; and your Committee cannot but consider it as a circumstance much to be lamented, that so laudable an undertaking, for restoring this declining branch of commerce, should have failed of success, as no doubt such failure operated very much to discourage others from embarking in similar pursuits. Between 1776 and 1790, your Committee have no reason to conclude, that this trade underwent any very material alteration; as in some Observations addressed to the Governor-General, Earl Cornwallis, by Mr. Bebb, an active and intelligent Member of the Bengal Board of Trade, on the subject of extending the export of Bengal productions, in a letter, under date the 9th July, 1790, Mr. Bebb speaks of it as follows*:

* Vide Bengal Commercial and Shipping Consultations, 14th July, 1790.

“ The material articles of export from Bengal are Rice,
 “ Sugar, Raw-Silk, and Silk Piece Goods; the two lat-
 “ ter, said to have been very much lessened since the Ma-
 “ rattah war, and any of them since that time to yield but
 “ little profit.

“ Exclusive of the custom payable on these articles at
 “ Bengal, and at the other Presidencies to which they
 “ are consigned, the lands which produce the materials
 “ for these articles pay a considerable revenue to this
 “ Government, especially those which yield Sugar and
 “ Mulberry; these, in all places, pay double, triple, and
 “ in some even the quintuple of grain-lands.

“ Some of the articles of export are peculiar to Bengal,
 “ others are carried from other countries to Madras and
 “ Bombay, and rival those of Bengal.

“ Among the articles thus rivaled, Sugar is the most
 “ valuable; it is an article of so much importance, that
 “ the extending the export of it is of sufficient weight in
 “ itself to merit consideration.

“ The Bombay market is supplied with Sugar from
 “ China, Manilla, and Batavia, as well as from Bengal;
 “ all that can be purchased at Batavia by the Bombay
 “ merchants is eagerly bought; the vending or procur-
 “ ing a cargo of Sugar is even considered as a sort of favor
 “ conferred by the Officers of the Dutch Government
 “ on the Bombay Merchant.

“ The

“The Malattahs, the great consumers of the Sugar ■ imported into Bombay, are said, however, to give a “ preference to Bengal Sugar, if it be of the same, or ■ nearly of the same price.”

The plan by which Mr. Bebb proposed to effect an enlarged export of the Bengal productions, was, by taking off the duties levied on their importation into Madras and Bombay; this, he observed, would give them ■ decided advantage over their rivals at those markets, and, ■ the price would thereby be rendered so much easier to the consumers, it was reasonable to suppose that this would lead to an increased consumption. For a copy of Mr. Bebb's Observations at length, Vide Appendix, No. 2.

Upon Mr. Bebb's proposition being taken into consideration by the Governor-General in Council, it was agreed, That ■ copy of it should be transmitted to the respective governments of Bombay and Madras, and that they should be requested to furnish their sentiments on the measures suggested, in order to assist his Lordship in passing ■ final resolution on the subject. For ■ Copy of the Letters written on the occasion, Vide Appendix, No. 2.

Before these replies came to hand, your Committee find the Governor-General in Council again applied to on the subject of the Sugar Trade, in the following Letter from Mr. Lambert, an eminent Free Merchant at Calcutta.

“ Extract

Extract Bengal Public Consultations, 8th September,
1790.

“ To the Right Honourable Earl Cornwallis, &c. &c.

“ My Lord,

“ I would not, at this period, intrude upon your Lord-
“ ship’s valuable time, which must be so fully occupied
“ in combining and directing to their successful issue the
“ various and extensive operations of a just and necessary
“ war, were I not well convinced of your ready atten-
“ tion to every object that tends in the smallest degree
“ to promote the cultivation, and extend the Commerce,
“ of these Provinces

“ Under this impression, I beg leave herewith to send,
“ for your Lordship’s inspection, samples of Sugar, and
“ Sugar-candy, made at the Chinese Plantation from
“ common Burdwan Jaggery.

“ No. 1. is Clayed Sugar, the produce of Jaggery after
“ once boiling, and is produced in the proportion of
“ four to ten, that is, 100 maunds of Jaggery will yield
“ 40 maunds of this Sugar and $47\frac{1}{2}$ maunds of Molasses,
“ losing one-eighth, or $12\frac{1}{2}$ maunds, of the original ma-
“ terial in the process.

“ No. 2. is Loaf Sugar made of the same material
“ twice boiled, which yields of this Sugar a proportion
“ of 1 $\frac{1}{2}$ to 10, viz. 100 maunds of Jaggery make 15
“ maunds of Loaf Sugar, and leave 65 maunds of Mo-
“ lasses, losing in the process of refining one-fifth, or
“ 20 maunds.

■ No. 3. is Sugar-candy, made also from Jaggery after
 “ three boilings, and is obtained in the proportion of
 “ ■ to 10, leaving a residuum of seven-tenths, and losing
 “ two-tenths in the process; 100 maunds of Jaggery,
 “ giving 10 maunds of this Sugar-candy, and 70 maunds
 “ of Molasses, with a loss of 20 maunds in the refining.
 “ These specimens will serve to shew that the Crude
 “ Jaggery, as furnished by the Riotts in almost every part
 “ of this country, is capable of producing Sugar and
 “ Sugar-candy fully equal in quality to what is made in
 “ Europe, China, or Batavia.

“ To improve and extend the manufacture of an article
 “ so valuable as that of Sugar, to raise its quality, and
 “ reduce its price to such a standard as will preclude
 “ importation, and make it an object of profitable ex-
 “ port, is a matter of such beneficial magnitude to this
 “ country as cannot fail to attract your Lordship's fa-
 “ vourable regard.

“ With the protection and encouragement of Govern-
 “ ment, I think I can venture on good grounds to
 “ assert, that this desirable object would soon be at-
 “ tained. But in such a country as this, where so many
 “ obstacles oppose individual exertions, nothing but ■
 “ firm and decided preference, in all our own Settlements,
 “ in favor of Bengal Sugar over those of China or Bata-
 “ via, can give energy and permanence to the efforts of
 “ individuals, or induce them to embark largely and
 “ with effect on ■ speculation in which large sums have
 “ already

■ already been lost by former projectors. At present,
 “ Bengal Sugars are subject to as high ■ duty when
 “ brought from any part of the country into Calcutta, as
 “ those imported from China or Batavia, and no draw-
 “ back allowed on exportation.

“ The Jaggery also from which they have been made,
 “ should it have passed Calcutta on its way to the place
 “ of manufacture, or have been purchased therein, as
 “ most frequently happens, will have previously paid the
 “ same duty, in proportion to its value; and if from
 “ Benares, it must pay the Rajah's duty there, as like-
 “ wise at the Custom-house at Manjee, so that it is
 “ possible that the same material may have paid three
 “ different duties in its crude state, and must, after all, pay
 “ the Calcutta customs before it can be exported.

“ At Madras and Bombay the Sugar of Bengal is
 ■ taxed equally high as Foreign Sugar; thus, when ex-
 “ ported from hence to either of those Presidencies or
 “ their Subordinates, the Company exact a double, per-
 “ haps ■ treble, possibly a quintuple duty on the Refined
 “ or Manufactured Sugars of these Provinces, for they
 “ must pay the Calcutta Customs before they can be ex-
 “ ported from hence in ■ manufactured state, notwith-
 “ standing the raw material may have previously paid
 “ the duties before-mentioned; and at Madras and
 “ Bombay the import duty must also be paid: whereas
 “ Foreign Sugars, when imported into any of our Settle-
 “ ments, can only pay the import duty at the place where
 “ they are landed. It therefore appears, that at Calcutta,
 “ Bengal

“ Bengal Sugars are taxed equally high as Foreign Sugars,
 “ besides the duty that may have been before collected
 “ upon the Jaggery or raw material ; and, when exported
 “ to Madras or Bombay they are taxed higher than Foreign
 “ Sugars, in all the amount of the Inland and Calcutta
 “ duties.

“ In England and most European States, the natural
 “ produce of the soil and manufactures of the country,
 “ and its dependencies, are so jealously protected by
 “ duties and exclusive regulations, that no foreign arti-
 “ cles of a similar kind can enter into competition with
 “ them, which gives them the complete monopoly of
 “ their own market.

“ Here, I am sorry to observe, no such preference exists ;
 “ Government has lately made very honourable sacrifices
 “ to the prosperity of Bengal, by the abolition of the
 “ Government customs and Bazar duties.

“ To grant a drawback of the Calcutta duties on all
 “ Bengal Sugars exported, and to allow their importation
 “ duty free into all the other Presidencies, would not, I
 “ should hope, be thought a great addition to the before-
 “ mentioned liberal and voluntary gifts ; and were similar
 “ indulgencies granted to every home product, the appa-
 “ rent loss of revenue would, in my humble opinion, be
 “ amply compensated in the real and permanent benefits
 “ that would result therefrom by the extension of Com-
 “ merce, and consequent increase of cultivation and pro-
 “ ductive industry.

“ But should such a measure be impracticable in the
 “ present state of things, or the immediate wants of Go-
 “ vernment preclude any further alienation of Revenue
 “ (however small) for distant advantages, an additional
 “ duty on foreign Sugars imported into any of our Settle-
 “ ments would at least secure to Bengal the entire con-
 “ sumption of our own markets ; and a drawback of the
 “ Calcutta duties on those Sugars only that are exported
 “ from hence to foreign markets, such as Mocha, Isle of
 “ France, &c. enable us speedily to enter into a powerful
 “ competition with our rivals. Independent of duties
 “ to facilitate more effectually a reduction in the price of
 “ Sugar, it is of the first consequence to secure to the
 “ manufacturer a certain and quick sale for the Dregs or
 “ Molasses that drain from it whilst refining.

“ This residuum, your Lordship will have perceived,
 “ forms a very considerable portion of the produce of
 “ the original material, and I know of no way of turn-
 “ ing it to advantage so readily as by distillation. Ma-
 “ dras and Bombay are at present supplied with Arrack
 “ from Batavia, Ceylon, and Goa ; of course, Bengal
 “ spirits are shut out from those markets, as well for
 “ public as private consumption ; for without a prefe-
 “ rence in the public supplies, the produce of our recent
 “ distilleries cannot enter into competition with that
 “ which comes from those of the before-mentioned
 “ places. Government formerly gave us that preference
 “ in supplying the troops at Madras with Rum and Ar-
 “ rack from hence.

■ The price at which it ~~was~~ delivered there was un-
 doubtedly somewhat higher than Ceylon Arrack now
 ■ costs ; but when it is considered that all the money
 “ paid by the Company for Batavia, Ceylon, or Goa Ar-
 ■ rack is ■ loss to Bengal in the whole amount, which
 “ would be retained were the troops at Madras and
 “ Bombay supplied from hence, the small saving that
 ■ at present may arise from the difference of price will
 “ not compensate for this disadvantage, combined as the
 “ consumption of Bengal spirits is with the support of
 “ the Sugar manufactory. Even this trifling saving in
 “ price would, I am confident, exist but ■ short time ;
 “ for we should very soon, with proper encouragement,
 “ be able to supply them with spirits full as cheap as
 “ they could be procured from any other part of India,
 “ by the means before suggested, that of uniting the di-
 ■ stillery with the refining of Sugar, hitherto unat-
 “ tempted here to any extent.

■ As a proof that I feel myself warranted in making
 “ this assertion, I will engage, on due notice, to supply
 “ at Madras any quantity of double-distilled Bengal Rum
 “ or Arrack, at two annas per gallon less than the last
 “ contract price at which it was delivered to Govern-
 “ ment.

“ Under the presumption that the troops at Madras
 ■ would continue to be supplied from Bengal as here-
 “ tofore, I made about 200 leaguers of Rum soon after
 “ completing the last contract, in which I was jointly
 “ concerned

“ concerned with Messrs. Fergusson and Barretto and the
 “ late Mr. Fenny ; in order that its quality might be
 “ improved by age ; and, ■ a wholesome and good spi-
 “ rit, I should not be afraid to risk comparison with
 “ what you now receive from Ceylon as Batavia Arrack,
 ■ and which, I am informed, is distilled from Toddy.

“ I am afraid I should trespass too far upon your Lord-
 “ ship's patience, were I to dwell upon the claims which
 “ the Bengal distilleries have to public support, and
 ■ shall therefore only observe, that they amply supplied
 “ the fleet and army during the last war with spirits at
 “ a period when they could be procured from no other
 “ part of India.

“ In having presumed thus far to offer my sentiments
 “ upon ■ subject which has always presented itself to
 “ my mind as of the first importance to the trade and
 ■ cultivation of these Provinces, and in which I have
 “ had much practical experience in all its branches, I
 “ I trust I shall stand excused of any other motive than
 “ that of an honest wish to promote the general prof-
 “ perity of ■ country with which my own interest is so
 ■ strongly united.

■ I have the honour to be, &c.

“ A. LAMBERT.”

Upon the Governor-General and Council taking this
 Letter into consideration, it was ordered, that directions
 be

be sent to the Custom Master to state the average for ~~one~~ year of his receipts of duties for the last five years upon Bengal Sugars of whatever kind, and upon Rum and Arrack, exported from Calcutta, and imported at Calcutta, from different parts of the country; also a similar average of the duties upon Foreign Sugars imported, as well as upon Jaggery.

That directions be likewise sent to the Resident at Benares to report the average for one year of the receipts of duties for the last five years upon Sugars and Jaggery exported from Benares to the Company's provinces.

That the Collector at Manjee be instructed to state the amount of duties collected upon those articles that have passed his station since the establishment of the Collector's Office; and,

That the Governor in Council at Madras and Bombay be requested to state the average receipts for one year of the duties collected in the last five years upon Sugars of whatever kind, also upon Rum and Arrack, imported at, as well as exported from these Presidencies, distinguishing the duties upon Bengal Sugars, and upon the Rum and Arrack of this country, from those upon the same articles that have come from the Settlements of foreign nations.

For the several particulars of information furnished by the Governments of Bombay, and Madras, as also by the Resident

Resident at Benares, and the Custom-Masters at Calcutta and Manjee, in consequence of these orders, and of those previously issued on the subject of Mr. Bebb's Observations, your Committee beg leave to refer to the Appendix, No. 3, 4, 5, 6, and 7.

It will be seen by the Letters from the respective Governments of Bombay and Madras, as above referred to, that the orders issued by the Governor-General in Council on the 14th July and 8th September, 1790, had only been partially complied with, viz. at Bombay, as far as concerned the articles of Sugar, Rum, and Arrack; and at Madras, respecting Sugar only; but that both Governments had given assurances of forwarding the remainder of the information, with their opinions on the subject as desired, as soon as they should be enabled to collect the necessary Accounts and Statements. It appears, therefore, at the time the Accounts from the Resident at Benares, the Collector at Manjee, and the Custom Master at Calcutta were recorded, that they were ordered to lie for consideration. By the advices recently received by the Swallow, your Committee find a Number in the packet, a paper stated to be a Minute of the Governor General in Council, to the following purport:

“ Minute, 12th August 1791. Public Department. ”

“ The Governor General in Council has hitherto deferred the consideration of the letters received from
 “ Fort Saint George and Bombay, in reply to the reference
 “ from hence under date the 14th July 1790, in the
 N “ expectation

“ expectation of the further advices promised in the letter of the 27th October, 1790, from the former, and
“ of the 15th September, 1790, from the latter.

“ But these advices not being arrived, the Board think
“ it more expedient to proceed upon the documents
“ already furnished, than to wait any longer for
“ them.

“ The Madras Government have given a decided opinion, that, in the present state of the trade, the abolition of the Customs at that Presidency will be attended
“ with no material diminution of Revenue, if all the
“ Customs were to be abolished on the imports from
“ Bengal, except on the article of Rice.

“ The Bombay Government are clearly of opinion, that
“ very essential benefits will result from the measure of
“ taking off the duties on the import of Sugar from Bengal; and they say, they will adopt it, from the 1st of
“ September next. On all other articles of import they
“ promise to give their opinion hereafter.

“ So many months having elapsed without this opinion being received, it is not unreasonable to suppose
“ that no material objection could have occurred to extending the abolition of duties to all other articles, or
“ else they would have particularly brought it forward
“ to notice; for they must be aware it necessarily follows, that, if a benefit be derived from the abolition of
“ the

■ the customs upon Bengal Sugar, benefit will equally
 “ arise from abolishing them on every other article of
 ■ Bengal produce.

“ According to the information the Board at present
 “ possess, the sole point on which there can be any he-
 ■ sitation in regard to making the abolition general at
 ■ Madras, Bombay, and their Subordinates, is the dimi-
 ■ nution the Company's Revenue may suffer by the abo-
 ■ lition of customs upon Rice imported at Madras; the
 “ amount of which the Board are uninformed of.

“ This objection has been anticipated generally in the
 “ Proceedings of the 14th July, 1790, and so fully re-
 “ plied to, that it is sufficient to refer to those Pro-
 “ ceedings.

“ It may however be observed in respect to the par-
 “ ticular article of Rice, that in common years the price
 “ of it is so low in Bengal, compared with the usual
 “ price at the places to which it is carried, that there is
 “ no saying to what degree the exportation would ex-
 “ tend, were it not checked by the heavy expence of
 “ Indian shipping, and by the other necessary charges.

“ The expence of shipping is without remedy, or ra-
 “ ther it must be left to the natural course of things
 “ to remedy itself, if possible; and so must all other
 “ charges, except that of Customs, which is a burthen-
 “ some

“ some increafe to the other unavoidably heavy ex-
 “ pences.

“ Of this charge the Trade may be relieved. So far as
 “ Pengal is concerned, there cannot be a doubt of its
 “ being found policy to give the import of Grain from
 “ Bengal advantages over the import of Grain from
 “ other places where the Company have ~~any~~ territory.

“ As the war with Tippoo continues, and affiftance
 “ from hence muft ftill be largely afforded, every measure
 “ therefore that facilitates remittance, is a relief to the
 “ Public; a confiderable export of Grain to Madras will
 “ affuredly have that tendency.

“ Since the question of abolition of Customs arofe,
 “ there has been a moft unufual export of Grain from
 “ Bengal* to the Weft of India, the benefit to thefe
 “ provinces has been extremely great, and the expence of
 “ remittance to Surat and Bombay, has fallen per
 “ cent. which verifies the reasonings upon the Proceed-
 “ ings of the 14th July, 1790. It is Resolved therefore,
 “ that it be recommended to the Governor in Council of
 “ Fort St. George to abolifh entirely, from the 1ft Sep-
 “ tember next, at that Prefidency and its Subordinates,
 “ the Customs upon all goods imported from Bengal,
 “ except upon Rice, according to the following regula-

■ 1,200,000 Bags are conjectured to have been exported. Thefe, in-
 cluding all charges, except freight of fhips, may be valued at $2\frac{1}{2}$ Rupees
 per bag. Thus Bengal has benefitted thirty lacs of Rupees, or three
 hundred thoufand pounds fterling, by this circumftance.

“ tions,

“ tions, and to abolish the duties upon Rice from the 1st
 “ September next for two years, a space of time which will
 “ put Merchants upon the necessary certainty in forming
 “ their arrangements, and will allow a fair trial of the
 “ measure.

“ That it be recommended to the Government of Bom-
 “ bay to abolish entirely all Customs at that Presidency,
 “ and its Subordinates, from the 1st October next, upon
 “ all goods imported from Bengal.”

From the materials thus exhibited, the Court will be enabled to judge, with a degree of certainty, of the confined state of the export trade of Bengal in the article of Sugar, as it existed at the beginning of the year 1790. Your Committee, nevertheless, flatter themselves the time is arrived, when both the Cultivation and Commerce of that country are about to assume a more pleasing appearance. By the regulations which have been lately adopted in Bahar for letting the lands on a ten years settlement, and which your Committee understand are carrying into effect in the other Provinces, the Land-holder, feeling that he has a permanent interest in the Soil, and is no longer subject to the rapacious exactions of a Revenue Farmer, who had only perhaps the lease of the district for a single year, will be induced to stimulate the Rior to exert the utmost of his skill and industry in effecting improvements, the fruits of which he will now enjoy in safety, and which the former system tended rather to discourage than to excite. At the same time the abolition

the Government Customs throughout the interior of the Provinces, the removal of the numberless Chokeys stationed by every petty Zemindar in every district, however inconsiderable, with the more recent abolition of the Haut Gunge and Bazar duties, as well as those payable at the Company's other Settlements on the Coast of Choromandel and Malabar, will give such facility and encouragement ■ Commerce, as your Committee conceive, all circumstances considered, will be the means of producing in abundance almost every article for which ■ demand either foreign or domestic can be found.

Your Committee trust it will not be thought they are too sanguine in the conclusions they have thus drawn. They have already pointed out the very extensive exportation that has taken place in Rice, to the amount of 30 Lacks of Rupees; and it appears by ■ Letter from the Board of Trade, dated 25th January 1791, that Sugar, the Article now more immediately under consideration, is becoming a staple commodity with Foreigners, and that an export trade to America and Flanders is rising very fast in it. In the month of November 1790, about 200 tons were bought for the Company in the Calcutta market, on an exigency, without difficulty; and your Committee have been informed, from authority they cannot doubt, that in addition to that quantity there were also seven ships laden by Foreigners; which demand, though unlooked for, had no visible effect upon the price. It has also been further stated to your Committee, that a vessel, partly laden with Sugar, by an accident suffered so much damage that she was unable to
proceed

proceed the voyage, on which the Cargo was unladen, and the Sugars disposed of at a loss of 15 per cent. on their first cost; a sure proof that imports were pouring into Calcutta from the country, and that the market was by ~~the~~ means drained by this new channel of exportation.

Some letters from **Gentlemen** of character and mercantile knowledge have been shewn to a **Member of your Committee**, from whence it appears these Gentlemen entertain no doubts of considerable quantities being now procurable; two of them say, "*More than sufficient to fill up any vacant tonnage that may be unoccupied from the reduction of the investment;*" and another Gentleman, in a letter dated August 1791, says, "*Sufficient may be procured to load some twenty ships this year, and, with proper encouragement; two hundred next.*" Your Committee are, however, not so sanguine as this Gentleman as to the rapid increase to be expected; but as it comes from a well-informed person upon the spot, they cannot withhold their assent to the position, that much larger quantities can, on an emergency, be procured than has yet been in the contemplation of the Court; especially as on a reference to some of the Accounts stated in the Appendix, they find **the quantities brought to market** can be greatly and suddenly increased, according as the demand for the article is more or less. Thus in the first of the five years the quantity exported from Benares is White Sugar 4,556 maunds; in the third year it amounts to 36,442 maunds, or eight times as much; and the fourth year it amounts to 53,024 maunds, or nearly twelve times the quantity exported in the first year. Again, in the Accounts

of Sugars and Jaggery imported into Calcutta from 1773 to 1787, both inclusive, the number of pots of Liquid Jaggery or Molasses imported in 1781 was 410,313, in 1782 it amounted to 1,108,839, in 1785 the number was 334,000, and in 1786 ; nor is the facility with which any extraordinary quantity is supplied to be wondered at, when it is considered that Sugar is an article of consumption to every inhabitant of Bengal and the neighbouring Provinces, forming part of their diet from the Raw Stage of it in the Cane to its being made up into Sweetmeats and Confections ; and it is to be met with in every Bazar in all the stages of its manufacture. From a thorough conviction of the advantages that will accrue to the Company and the Nation by this trade becoming a permanent one, your Committee are induced to solicit the attention of the Court to the great object of prevailing on the Legislature to reduce the duties to the same rates as are paid on the West-India Sugars. Your Committee humbly presume to think, that the Right Honourable the Chancellor of his Majesty's Exchequer, who is so distinguished for his knowledge on Commercial subjects, will not discountenance a measure that tends to benefit rather than to injure the Revenue, as it will be found upon inquiry, that of the Sugars hitherto imported by the Company almost the whole has been re-exported. At the same time it is much to be feared, from the great temptation that is afforded in the high drawback, say near 38s. per cwt. much of it may have been smuggled back again, to the great injury of the Revenue and of the Fair Trader. Nor do your Committee conceive that the Gentlemen interested in the West-India property can have any well founded objection to

to such a measure, as the difference of Freight from Bengal, under any reduction that can possibly happen, will always give them every advantage in the market they can reasonably wish for or expect. It is not your Committee's wish that the Company should become the hostile opponents or avowed rivals of the West-India Merchants in any of the markets, to which they have been accustomed, or are competent to supply; but as, in the present critical situation of affairs, an opening arises for drawing back to this country a large portion of that foreign trade which it formerly enjoyed, and which, as has been already shewn, the French diverted from hence, your Committee conceive it would be unpardonable in them to let slip so fair an opportunity of lending their assistance to effect so great a national object. Under the most favorable circumstances France ever saw, it would have required many years to restore the Island of St. Domingo to its former flourishing state: this is therefore the moment for exertions, and, if they are properly directed, there is well-grounded reason to expect Bengal may be benefited by an export of this Commodity to the amount of more than half a million per annum.

The mere commercial profit that may result to the Company in their Mercantile capacity, may not at first perhaps be an object of any essential moment, and, considered as Lords of the soil, it is in a manner of little consequence to them whether the Sugars of Bengal are carried from thence in British or Foreign bottoms; but, actuated as your Committee have ever been by a desire of rendering Great-Britain the grand Mart for supplying all Europe with the Commo-

dities of the East, they would feel infinite regret in beholding any branch of Indian Commerce carried on by the shipping of other nations, which, under proper arrangements, might be rendered instrumental in promoting the Trade and Navigation of our own.

Having maturely weighed and considered the whole of the above-stated circumstances, your Committee submit it to the Court as their opinion, that, in the advices about to be transmitted to Bengal, the Governor General in Council be instructed to take the needful measures for securing; in addition to the other Consignments, as large a quantity of Sugar for the returning ships of the season as can be provided, and if (which your Committee think is not very likely to happen, considering the number of Foreign ships which your Committee are given to understand are in pursuit of the same object) the Governor General in Council shall be able to collect such a quantity as shall exceed the Tonnage on hand, after giving to each ship as much surplus tonnage as she may be in a capacity to receive, that he be empowered to hire any ship or ships that may be offered, for the purpose of conveying home the remainder, at the most reasonable rate of freight that can be obtained.*

Your Committee further submit, that the Governor-General in Council, upon the receipt of such instructions, do forthwith establish an enquiry into the past and present state of the Culture of Sugar in Bengal and the adjacent Provinces, with a view particularly to ascertain what improvements

* This was suggested upon an idea that Parliament would dispense with the Laws, now in force, for one season, in order to meet the public wish on the present exigency.

have already been produced from the regulations that have hitherto taken place, and in what degree it is capable of being further extended under the present, or any other suitable encouragements that may be afforded. In the prosecution of this inquiry, your Committee could wish that each Collector should be called upon to furnish the best information he may be able to procure on all or any of the following points.

1. The number of Begahs of Sugar-cane cultivated in his district, as well in rent-free as in Nizamut lands?
2. The average rent per Begah?
3. What increase has taken place therein within a few years past?
4. What increase it is further capable of, under any, and what degree of encouragement?
5. Does the cultivation of the Sugar-cane labour under any peculiar disadvantages?
6. If any, are they local or general?
7. What is the quantity of lands now lying waste in the district?
8. Can the Riotts be prevailed upon to apply any portion of those lands to the culture of the Sugar-cane, and upon what terms and conditions?
9. What is the mode of culture?

10. What the expence of cultivation per Begah?
11. What is the average quantity of Canes produced per Begah, and their value?
12. What is the rate of profit per annum derived to the Riott upon each Begah?
13. In what degree is the Sugar-cane more or less beneficial to the Riott than Mulberry, Rice, Grain, or other vegetable productions?
14. What quantity of Sugar is ■ Begah of Canes supposed to furnish per annum or crop?
15. How is it prepared?
16. What are the expences attendant upon its preparation, noting each particular?
17. Are there any established Sugar-works in the district, and by whom are they held, Natives or Europeans?
18. What is estimated to be the total quantity of Sugar produced in the district each year on an average, distinguished in maunds of 80 Sicca weight, and of what different qualities?
19. Is the quantity produced within the district sufficient for, or does it exceed, the internal consumption?
20. If it falls short, from whence is the deficiency supplied, and to what amount?
21. If

21. If it exceeds, what is the surplus, and how is it disposed of?

22. What is the present current rate of its cost, distinguishing (as far as is capable of being described) the several qualities, first in the usual species of Rupees and the customary rate of the Maund in which it is bought or sold, and afterwards (for the sake of a more ready comparison) reducing such cost to the Sicca Rupee, and the Bazar Maund of Eighty Sicca weight?

23. What reduction is possible to be effected in such rate of cost, should it become an extensive and permanent article of import into Europe?

24. What would be the most eligible mode of making purchases for the Company? by advances to the Riott through the Company's Public Commercial Agent? by purchases in the Mofussil through private individuals? at Calcutta only? or in what other mode?

25. To what purpose is the dregs (as the Melasses, &c.) that arise in the course of the manufacturing process applied? Do they, or do they not, turn to any profitable account?

26. Is the refinement of Sugar practised within the district? If so, whether in the European or by what other mode? And what is the rate of expence that attends such refinement?

From the intelligence that shall be afforded in reply to these particulars, your Committee conceive, that the Right

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Honourable

Honourable the Governor-General in Council will be enabled to furnish the Court with his sentiments ■ large on this branch of Commerce, by which it may be determined how far the ideas which your Committee have ventured, in the course of this Report, to intrude upon the Court, are well or ill founded, inasmuch as they regard the ability of Bengal to furnish a supply of Sugar on the present exigency, the advantages that will accrue thereto by creating a new, extensive, and permanent export demand for the production of its soil, and the labour of its manufactures; and, what is not less interesting, the beneficial consequences that they have conjectured will result to this country in the means it may afford of promoting and increasing its Trade, Navigation, and Revenues.

Your Committee, however, conceive that some time must unavoidably elapse before this enquiry can take place, and that of course there is but little reason to conclude that the result can be known in England before the return of the ships now going out, if indeed so soon; your Committee therefore submit, that in this event the Governor-General in Council be desired to furnish the Court, by the earliest conveyance of any kind that may occur, so as that it may arrive in England at farthest by the month of January or February 1793, or, if no other mode shall offer, by an overland dispatch, with the best information he can possibly obtain of the largest quantity of Sugar that may probably be procured for the shipping of ■ ensuing season; in order that the Court may be guided thereby in taking the needful measures for providing in due time a proper quantity of tonnage for transporting it to England.

By the annexed account, it will be seen, that of the imports hitherto made from Bengal the lowest selling rate was 88s. 6d. the cwt. which has gradually arisen to 156s. At these rates, under every discouraging circumstance of the superior duties, and reckoned at a rate of freight equal to 34l. 16s. per ton, the article has yielded no inconsiderable profit. Rating, therefore, the freight at only £.15 per ton, and allowing that the duty should be fixed at the rate now paid on West-India Sugars, there can be little doubt but, under a larger reduction of price than it is probable Sugar would undergo before this commodity shall arrive in market, the prospect of advantage, to say nothing of its utility in other respects, is sufficient to justify your Committee in recommending the adoption of this measure.

(Signed)

East-India House,
29th Feb. 1792.

“ JOHN SMITH BURGESS,
“ WILLIAM ELPHINSTONE,
“ HUGH INGLIS,
“ ABRAM ROBARTS,
“ JOHN TRAVERS,
“ PAUL LE MESURIER,
“ JACOB BOSANQUET,
“ CHARLES MILLS.”

PROFIT and LOSS on SUGARS Imported from BENGAL.

| | Weight Laden. | Amount in Rupees. | Amount in Sterling. | Customs at 37l. 16s. 3d. per cent. on Sale Prices. | Freight at 26l. 10s. per ton, with 20 per cent. for Kintledge, &c. | Charges of Merchandise 5 per cent. | Total Cost, with Duties and Freight. | Sale Weight. | Price. | | | | Average Price per Cwt. | Amount. | Profit. | | Loss. | |
|---|---------------|-------------------|---------------------|--|--|------------------------------------|--------------------------------------|--------------|--------|--------|--------|--------|------------------------|---------|---------|-------|-------|----|
| | | | | | | | | | s. | d. | s. | d. | | | l. | s. | d. | l. |
| | cwt. qrs. | | l. s. | l. s. | l. s. | l. s. | l. s. | cwt. qrs. | s. | d. | s. | d. | l. s. d. | h. s. | l. s. | l. s. | l. s. | |
| Per Houghton, Sold 2d March 1791. | 97 | 1268 | 126 16 | 165 5 | 152 12 | 21 17 | 466 10 | 95 0 | 105 0 | 4 12 0 | 437 | — | — | 29 10 | | | | |
| Per Prfs Amelia, Sold 21st July 1791. | 1746 | 19,309 | 1931 0 | 3302 0 | 2776 0 | 437 0 | 8446 0 | 1668 0 | 89 0 | 4 8 | 8732 0 | 286 0 | — | — | | | | |
| Per Rodney, Sold 1st September 1791. | 1607 | 17,644 | 1764 0 | 2935 0 | 2554 0 | 388 0 | 7641 0 | 1500 0 | 100 0 | 3 6 | 7762 0 | 121 0 | — | — | | | | |
| Per Hawke and Warren Hastings, Sold 4th Jan. 1792 | 803 | 8,423 | 842 0 | 1994 0 | 1275 0 | 269 0 | 4380 0 | 751 2 | 113 6 | 0 | 527 0 | 9 0 | — | — | | | | |
| | 4252 2 | | 4663 16 | 8396 5 | 6757 12 | 1115 17 | 20933 10 | 4014 2 | | | 22204 | 1300 0 | | | | | | |
| | | | | | | | | | | | Loss | 29 10 | | | | | | |
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A P P E N D I X, No. 1.

**Extract of a Letter to Bengal in the Commercial
Department, dated 8th April, 1789.**

Par. 57. B Y a reference to the Price
Current of goods in this country herewith sent you, you may perhaps
find some articles, the production of Bengal, that might serve partly,
if not altogether, the purposes of dunnage; and from which, if we
derive no profit, our losses might be less than on the article * in
question; TOBACCO, SUGAR, WAX, and probably other articles, the
nature of which ■■ are unacquainted with by the country names,
might be worth the trial, on ■ small scale, by way of experiment.
If they yielded only the prime cost, duties, and charges, we should
be no sufferers, as freight, for the chartered tonnage must be paid,
whether goods are laden or not.

* This alludes to the article of Redwood. It was the practice to lade a quan-
tity of this commodity on each ship as dunnage, to preserve the Piece Goods,
&c. from damage. The Company had, at this time, large quantities in ware-
house which could not be sold but at considerable loss.

A P P E N D I X

A P P E N D I X, No. 2.

Extract from the Bengal Commercial and Shipping Consultations, 14th July, 1790.

THE Governor General lays before the Council ■ letter and the paper accompanying it, which he has received from Mr. Bebb.

■ To the Right Hon. Earl Cornwallis, Governor General, &c. &c.

“ My Lord,

“ In conformity to your Lordship's instructions, I have the honor
“ of submitting to you ■ list of the articles exported from hence,
“ by sea, to the Coasts of Coromandel and Malabar; and of offering,
“ with great deference, considerations on the benefit which may
“ accrue to these provinces and to the East-India Company, by
“ abolishing the customs levied at Madras and Bombay, and the
“ places subordinate to them, upon articles imported into them
“ from Bengal.

“ I have the honor to be, &c.

“ Calcutta,
“ July 9, 1790.

(Signed) “ JOHN BEBB.”

Enclosure.

The benefit ■ country derives from the exportation of its produce, especially of its manufactured produce, is so evident, that it is superfluous to expatiate upon it. It is also evident, that those customs and duties which tend to check exportation, prevent

A P P E N D I X, No. 2.

this benefit: for which reason drawbacks are frequently allowed in Britain on articles that are subject to the excise duties.*

In addition to the general obligations due from every Government to its subjects, the permanent interest Great Britain has in these provinces, renders it incumbent upon this Government ■ study the promotion of their prosperity.

These general reflections, and the heavy Establishments at Madras and Bombay, maintained in part at the former, and almost wholly at the latter place by this Government, render the consideration of the exports to those Presidencies peculiarly proper, at ■ time when the necessity of sending supplies to them is greatly increased by the war in the South of India.

It is evident, that the more the produce of Bengal be consumed at those Presidencies, and the countries dependent upon, or adjacent to them, the easier can remittances be made from Bengal.

If the value of the articles exported from hence to those Presidencies equalled the amount of the supplies the Government have occasion to remit to them, and also the cost of the returns that may be made by any other mode than Government bills, the rate of exchange would fall in proportion to the profit of the export. Considerable profit would reduce the exchange much below par. By par is meant the relative value of the coins of the countries in question, according to the quantity of pure metal they contain.

The accompanying table shews the articles of export from Bengal to Madras and Bombay, the customs they pay on their importation into Calcutta from the country, the customs they pay at Madras and Bombay, the usual and the present sale price in Calcutta.

■ Vide Wealth of Nations, book IV. chap. 4. Consolidation Act, 27 Geo. III.

A P P E N D I X, No. 2.

The material articles are *Rice, Sugar, Raw-Silk, and Silk Piece Goods*. The two latter are said to have been very much lessened since the Marattah war, and any of them, since that time, to yield but very little profit.

Exclusive of the customs stated in the table, the lands which produce the materials for these articles pay a considerable revenue to this Government, especially those which yield Sugar and Mulberry. These, in all places, pay double, triple, and in some even the quintuple of grain-lands.

Some of the articles of export are peculiar to Bengal, others are carried from other countries to Madras and Bombay, and rival those of Bengal.

Among the articles thus rivalled, Sugar is the most valuable. It is an article of so much importance, that the extending the export of it is of sufficient weight in itself to merit consideration.

The Bombay market is supplied with Sugar from China, Manilla, and Batavia, ■ well as from Bengal; all that can be purchased at Batavia by the Bombay merchants is eagerly bought. The vending or procuring ■ cargo of Sugar is even considered ■ a sort of favor conferred by the officers of the Dutch Government on the Bombay merchant. The Marattahs, the great consumers of the Sugar imported into Bombay, are said, however, to give ■ preference to Bengal Sugar if it be of the same, or nearly of the same price.

All goods (rice and provisions excepted) pay six per cent. duty on importation into Bombay; and every thing, without exception, five per cent. on importation into Madras. It is probable, the exempting Bengal articles from payment of these duties will considerably increase the consumption of the whole of them, by rendering the price easier to the consumer, and will certainly give those articles,
the

A P P E N D I X, No. 2.

the sale of which is rivaled from other places, an advantage over the importation from those places.

This advantage will be more than the *customs paid**, since the consumer must reimburse to the retailer not only the increased value of the article, by the amount customs, but also the interest upon this amount, and the necessary profit upon the greater capital required in consequence of the customs.

It may be objected by the Governments of Madras and Bombay, that their revenues, already too scanty for their expences, will be diminished by this abolition of their customs, and that the diminution must fall upon this Government.

The objection is replied to as follows:

That the benefit to Bengal, by far the most valuable and extensive of all the European possessions in India, will more than compensate the immediate diminution of the Company's revenues at Bombay and Madras; that, from the increase of exportation expected from this measure, the increase of customs collected at Calcutta § will alone, it is probable, more than equal the diminution of customs at Bombay and Madras; that the balance of trade being more in favor of Bengal, the probable difference in the expence of remittance to Madras and Bombay will go far to balance the loss by the diminution of customs.

These several benefits do not, from their nature, admit of a conjectural statement being now formed with sufficient accuracy to be set against the immediate loss of customs at Madras and Bombay. Some time, perhaps ■ considerable time, must elapse ere they can

* By this is meant the sums really paid, for it is probable there is some smuggling.

§ See what is subsequently said of Calcutta customs.

be felt ; but they will not be the less certain or solid. Be all this as it may, the increase of the prosperity of these provinces, by extending the consumption of their trade and manufactured produce, and the facilitating the means of remittance to Madras and Bombay, are the great ends proposed, and in these views it appears advisable to adopt the measure.

To ascertain, however, the extent of the loss, the Presidencies of Madras and Bombay should be desired to state the amount of the customs they have collected within these last three or five years, upon Bengal goods imported. If, as is hoped, the importation of Bengal goods should increase, it would not be just to form an opinion of the loss from an estimate upon the importation when increased.

The customs levied at Calcutta on the importation of the articles from the country, have also a relation to the subject in question ; but these are properly a subject of separate consideration.

It is proposed, that instructions should be sent to Madras and Bombay, directing, that from and after the no customs shall be levied at those places, or any Settlements or places subordinate to them, upon any articles whatsoever imported from Bengal ; and that customs shall, as heretofore, be levied upon goods imported at Madras and Bombay from all other places.

In order to prevent frauds by goods from other countries being landed free of customs under the name of Bengal goods, it is necessary the merchants should register, at the Calcutta Custom-house, the quantities of goods they may send to Madras or Bombay, or their Subordinates, and be furnished with a certificate from the Calcutta Custom-master, signifying, that the goods have been duly shipped, and that, without producing such certificate, no goods be entitled to exemption of customs.

A P P E N D I X, No. 2.

As a further check to abuses, each certificate should be limited to ■ certain reasonable time for obtaining the exemption from custom. Particular regulations, conformable to the spirit of these suggestions, should be drawn up by the Custom-master.

Certificates may be furnished for articles exported from any of the Eastern rivers, by the Collectors of the district; who should transmit advice thereof to the Custom-master in Calcutta.

The Presidencies of Madras and Bombay should be requested to send instructions to the Chief or Resident of each Subordinate under their respective authorities, not to permit any goods to be landed from any vessel from Bengal, without payment of customs unless ■ certificate should be duly produced; and that the Chief or Resident be directed to certify, at the back of the certificate, the quantity of goods which have been landed free of customs.

The Presidencies of Madras and Bombay must be requested to propose any other regulations which they may think expedient to prevent abuse, and should transmit regular annual accounts of all Bengal goods which may be imported free of customs.

EXPORT

A P P E N D I X, No. 2.

EXPORT to MADRAS and BOMBAY.

| ARTICLES | Per | Usual Price in Calcutta, | | Present Price. | Customs paid at Calcutta on the Importation from the Country. | Customs paid on the Importation at Madras. | Customs paid on the Importation at Bombay. |
|-----------------------|-------|--------------------------|------|---------------------|---|--|--|
| | | From | To | | | | |
| Sugar - - - | Md. | 6 8 | 8 | Rupees | 7 | 4 per Ct. | 6 per Ct. |
| Opium - - - | Chest | 400 | 650 | - | 625 | D° | D° |
| Long Pepper - - | Mds. | 6 | 12 | - | 7 | D° | D° |
| Pepul Mool - - | D° | 4 | 6 | - | 6 | D° | D° |
| Dry Ginger - - | D° | 4 | 5 8 | - | 4 8 | D° | D° |
| Turmeric - - - | D° | 3 | 4 | - | 3 | D° | D° |
| Cummin Seed - - | D° | 5 12 | 6 | - | 6 | D° | D° |
| Black Seed - - | D° | 1 10 | 1 12 | - | 1 12 | D° | D° |
| Hemp Rope - - | D° | 6 | 8 | - | 6 | D° | D° |
| Gunnys - - - | 100 | 9 | 10 8 | - | 10 8 | D° | D° |
| Saltpetre - - - | Md. | 3 8 | 4 8 | - | 3 10 | D° | D° |
| Mugga Dooties, Sylhet | Cargo | 28 | 36 | None in the Market. | | 2 per Ct. | 2 per Ct. |
| Ditto Affam | D° | 20 | 26 | | | | |
| Raw Silk, Cossimbuzar | Seer | 8 | 8 8 | D° D° | | D° | D° |
| Ditto Radnagore | D° | 8 8 | 9 | | | D° | D° |
| Silk Piece Goods | Ps. | 1 8 | 12 | According to forts. | | D° | D° |
| Cotton Piece Goods | D° | 3 | 14 | | | D° | D° |
| Tilmill - - - | D° | 3 | 6 | D° - | | D° | D° |
| Fine Rice - - - | Md. | 1 6 | 2 | - | 1 10 | None. | None. |
| Cargo Ditto - - | D° | 13 | 1 4 | - | 14 | D° | D° |
| Wheat - - - | D° | 12 | 8 | - | 14 | D° | None of these go to Bombay. |
| Peas - - - | D° | 12 | 1 | - | 14 | D° | |
| Ghee - - - | D° | 8 | 12 | According to fort. | | 4 per Ct. | |

Agreed

A P P E N D I X, No. 2.

Agreed, That copies of these papers be sent to Bombay with the following letter :

■ To the Honorable Colonel Abercromby, Governor in Council
“ at Bombay.

“ Honorable Sir,

■ We have lately had before us some observations which have
“ been drawn up by our Export Warehouse-keeper, on the present
“ state of the export trade from Bengal to the Coasts of Choromandel
“ and Malabar; you will receive a copy of them enclosed, together
“ with a list of exports to which the paper refers; and we beg leave
“ to recommend them to your particular consideration, that we may
“ be favoured with your sentiments on a proposed measure highly
“ interesting to the commerce of this country, and holding forth con-
“ siderable advantage to the Company in a reduction of the ~~Duties~~ ~~Duties~~
“ which remittances are now made from hence to the West of India.
“ The measure we allude to is the abolition of all customs and duties
“ whatsoever on articles imported by sea from Bengal or the Coast
“ of Malabar.

■ We are aware that a subject of this importance, whether con-
“ sidered in a political or commercial view of it, and involving in it
“ ■ reference to accounts for years past, will require time for dis-
“ cussion; and, although we are solicitous to be favoured with your
“ opinions at large upon the whole of it, ■ are particularly so to
“ receive them immediately upon that part which concerns the
“ article of Sugars Manufactured in these Provinces; for we have
“ reason to believe, that the encouragement recommended upon the
“ import of this article at your Presidency from Bengal, will be
“ extremely beneficial to the trade of the country, and encouraging
“ to the industry of its inhabitants.

“ If your opinions should favor the idea of abolishing the import
“ duties on Bengal Sugar, we would recommend an advertisement ■

A P P E N D I X, No. 2.

“ be published at Bombay, declaring your resolution to abolish the
“ customs upon it after ■ certain time, ■■ the production of such a
“ certificate ■ is proposed in the plan from the Custom Master of
“ Calcutta, to shew that it has been manufactured in these Provinces.
“ But, if you should entertain doubts of the propriety of the mea-
“ sure, you will state them to us ■ early ■ possible, that we may
“ pass our final decision; and, if ■■ should see reason to expect
“ that any material advantage would arise from it, we shall after-
“ wards consider whether it might not be adviseable, ■■ at present
“ we think it would, to abolish the duty upon the import of this
“ article at Calcutta from the different parts of the country under
“ our authority.

“ Fort William,
“ 24th July, 1790.

“ We have the honor to be, &c. &c.

(Signed)

“ CORNWALLIS.

“ CHARLES STUART.

“ PETER SPEKE.”

Ordered, That the following Letter be written ■■ the Secretary
■■ Fort Saint George.

“ To

A P P E N D I X No. 2.

■ To C. R. White, Esq. Secretary at Fort Saint George.

■ SIR,

■ I HAVE orders to transmit to you a copy of ■ letter which has
“ been written to the Governor in Council at Bombay, enclosing,
“ some observations drawn up by the Export Warehouse-keeper at
“ this presidency, on the present state of the Export Trade from Beh-
■ gal to the Coasts of Coromandel and Malabar; and enclosing ■
■ list of export to which the papers refers: you are desired to submit
■ the same to the Governor in Council at Fort Saint George, whose
“ opinion is particularly requested on the proposed measure of abo-
“ lishing all customs and duties whatsoever on articles imported by
■ sea, from Bengal, on the Coast of Coromandel.

■ The Governor General in Council understands, that Bengal
■ Sugars are not, ■ present, imported in considerable quantities on
■ that coast; but as an abolition of the duties is likely to be pro-
■ ductive of an increase of the demands for the articles from this
“ country, he wishes to receive the sentiments of the Madras Board
“ upon this part of the general subject without delay.

Fort William,
14th July, 1790.

“ I am, &c.”

A P P E N D I X, No. 3.

Extract Bombay Revenue Consultations, 16th
August, 1790.

READ the following letter and paper annexed, from the Governor General in Council, received this morning, which are ordered to lay over for consideration until the Members shall have deliberated, at leisure, on the subject upon which it treats.

Here follow Mr. Bebb's letters and enclosure.

Extract Bombay Revenue Consultations, 20th
August 1790.

Having re-perused the dispatches from the Governor General in Council, received the 16th instant, it is agreed previous to our offering our sentiments to his Lordship on the points referred to our consideration, to furnish the Gentlemen at Surat, and the Custom Master, with copies of the papers, and to desire they will take the opinions of the best informed persons on the subject, and lay them before us.

Resolved, that the late advices from Surat lay over until we form a judgment on the points to which the preceding Resolutions allude, as there is an intimate connection between them.

Signed a letter to the Chief and Council at Surat.

" To John Griffith, Esq. Chief, &c. Council at Surat.

" Gentlemen,

" We enclose for your notice, copies of sundry papers received the other day from the Governor General in Council, and desire you will

A P P E N D I X, No. 3.

“ will give the subject on which they treat the most attentive con-
“ sideration, and lay before us your sentiments at large upon it.
“ We shall postpone the consideration of your dispatches of the
“ 11th, in this Department, until we receive your communication
“ on the points now referred to you, with which the former are
“ intimately connected.

“ Bombay Castle,
“ Aug. 21, 1790.

We remain, &c.”

Extract Bombay Revenue Consultations,
14th Sept. 1790.

Read the following letter from the Bombay and Mahim Custom-
master.

“ To the Honourable Robert Abercromby, &c. Governor in
“ Council.

■ Honourable Sir,

“ We have been favoured with your commands of the 25th ult.
“ inclosing copies of ■ letter and papers referred to therein from
“ the Supreme Government of Bengal. As the subject on which
“ you have been pleased to require our opinions is of such im-
■ portance as to demand our utmost attention, and on its investi-
“ gation will oblige ■■ to seek for the compleatest information
■ (a branch of which includes a reference to the Custom-house books
“ of former years) some time must unavoidably elapse before we can
“ communicate our sentiments on every part of it. We, how-
“ ever, beg leave, Sir, to submit to you our opinion on the article
■ of Sugar manufactured in Bengal; which opinion is strengthened
“ by the acquiescence of the principal Merchants of this place,
“ whom we consulted on the occasion, that the abolition of the
“ import duty at this place on that commodity, must necessarily

“ occasion ■ increased consumption; and if the intention of the
 “ Supreme Government should be carried into execution, and the
 “ inland duty at Calcutta likewise be remitted, the Merchants will
 “ be enabled to bring the Bengal Sugars to the markets on this
 “ side of India with such advantages as not only to ensure them ■
 “ decided preference, but in ■ short time entirely to exclude there-
 “ from the Sugars of Batavia and China. The benefits resulting to
 “ the Bengal Provinces from the increased cultivation of an article
 “ so highly productive to their revenue, assisting by its exportation
 “ to lower the rates of remittances, and affording employment to
 “ the shipping of India in a profitable branch of commerce, by ■
 “ short navigation between our own settlements, instead of a cir-
 “ cuitous rout to foreign ports, will, we apprehend, amply com-
 “ pensate for the diminution of revenue by the loss of customs,
 “ which supposing the Bengal Sugars to exclude their rival manu-
 “ factures, will be six per cent. on nearly the whole import of
 “ Sugar here, amounting, on an average of five years, to 26,000
 “ rupees per annum, exclusive of the amount of customs collected
 “ on this article at Surat. We do not, however, suppose that the
 “ loss of customs will be perpetual; but are of opinion, that after
 “ the Bengal Sugars shall have acquired that ascendancy over their
 “ rivals, as to drive them from the markets, a moderate duty may
 “ be collected, either on its exportation from Calcutta or importa-
 “ tion here, without a risque of the trade’s reverting to its former
 “ channels. On the whole, we conceive the measure of abolishing
 “ all duties on Sugar manufactured in Bengal so replete with ad-
 “ vantages, that the amount of customs which will be lost in con-
 “ sequence cannot be put in competition with them; but, at any
 “ rate, we presume, the experiment may be made without ■ danger
 “ of any bad consequences resulting from it.

“ We are, &c.

“ Bombay,

“ 13th Sept. 1790.

“ WM.. LEWIS.

“ J. STEVENS.”

We

A P P E N D I X, No. 3.

We perfectly coincide in opinion with the Revenue Officers submitted in the above, that the abolition of the Import Duties, on Bengal Sugars, would be attended with considerable public advantages. It is therefore agreed, to adopt the measure recommended, allowing until the 1st of September next for the owners of Batavia and China ships to dispose of their cargoes.

Read the following letter from the Chief and Council ■ Surat, with an enclosure received the 6th instant.

“ To the Honourable Robert Abercromby, &c. Governor in
“ Council.

“ Honourable Sir,

“ Having attentively considered the subject of the several papers
“ received from the Governor General in Council, and referred to us
“ in your letter of the 21st ult. we now inclose copy of a Minute the
“ Chief yesterday laid before us, which having been Unanimously
“ concurred in, conveys our sentiments on the plan proposed.

“ We have the honour, &c.

“ Surat Revenue Department,
1st Sept. 1790.

“ JOHN GRIFFITH.

“ J. WARDEN.

“ J. SPENCER.

“ L. COCKRAN.”

Copy of the Chief's Minute in Council.

In obedience to the orders of our Superiors of the 21st instant, the Chief lays before the Board his sentiments on the subject referred from Bengal, which being so intimately connected with his Minute of 5th July, we will first quote such parts as immediately apply to it, and the Surat Custom-master's Report in corroboration of the positions laid down in that Minute.

A P P E N D I X, No. 3.

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“ received from the Governor General in Council, and referred to us
“ in your letter of the 21st ult. we now inclose copy of a Minute the
■ Chief yesterday laid before us, which having been Unanimously
“ concurred in, conveys our sentiments on the plan proposed.

“ We have the honour, &c.

“ Surat Revenue Department,
1st Sept. 1790.

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A P P E N D I X, . No. 3.

The Chief is firmly of opinion, that if the traders in Bengal Raw-Silk and Piece Goods are made to pay the full Customs of six per cent. it will amount to ■ prohibition.

Before the period of 1765, when Lord Clive obtained from the Mogul Shah Allum, a grant of the Dewannee, or Administration of the Revenues of Bengal, Bahar, and Orissa, great quantities of Bengal goods, particularly Raw-Silk, were imported at Bombay and Surat, on which the Merchants acquired such a profit, that they were not only able to pay the duties of six per cent. but were glad to take Company's bills on Bengal, at the exchange of 116 Bombay or Surat rupees for 100 mix'd Siccas. But, after the Company began to remit the Revenues of Bengal, Bahar, and Orissa, to England, in Raw-Silk and Piece Goods, the prices of these articles rose so high, that the importation of them to the Western ports of India gradually decreased; and it will appear on ■ reference to the Custom-house books at Bombay and Surat, that little or no duties have been collected on the above articles for several years past; and it is worthy of remark, that, in proportion to the decrease of the importation of them, the exchange on Bengal bills rose against the Company. The Chief finds that the natives, here called Shroffs, were originally dealers in Raw-Silk and Piece Goods; and, as a ship of small burthen then could bring in these rich articles to the value of two or three lacs, and carry back only ■ tenth part of the proceeds in Cotton (the only article of return) the Merchants had no alternative left them of remitting the overplus but in bills of exchange; this induced them to take up the profession of Shroffs, being so intimately connected with that of Silk Merchants.

The Chief therefore proposes to recommend to the consideration of our Superiors, the expediency of collecting only three per cent. duties on Bengal Raw-Silk and Piece Goods, imported at Bombay and Surat, to be charged agreeably to the valuation specified in the Bengal Rowannahs or Custom-house passes, on which the export
duties

A P P E N D I X, No. 3.

duties are levied at Calcutta. This reduction, the Chief is persuaded, will tend to increase the Company's customs, as well enable the Shroffs to supply Government with money on more favourable terms than they can at present; an object at all times of great importance to the Company, but more particularly so in time of war.

The Surat Custom Master's report alluded to above.

Abstract of Bengal Raw-Silk and Piece Goods imported at the Latty, from the Year 1765.

| Years. | No. of Bales. | Quality. | Valuation. | | | Customs. | | |
|---------|---------------|----------------------------|------------|-----|----|----------|-----|----|
| | | | Rupees | qr. | r. | Rupees | qr. | r. |
| 1764-5 | 194 | Raw-Silk and Piece Goods | 257,650 | 1 | 74 | 15,459 | — | 8 |
| 1765-6 | 67 | Ditto — Ditto | 76,640 | 2 | 44 | 4,598 | 1 | 74 |
| 1766-7 | 70 | Ditto — Ditto | 124,712 | 2 | 24 | 7,842 | 3 | 1 |
| 1767-8 | 156 | Ditto — Ditto | 166,237 | 2 | 01 | 10,016 | — | — |
| 1768-9 | 204 | Ditto — Ditto | 310,177 | — | 37 | 18,610 | 2 | 50 |
| 1769-70 | 176 | Ditto — Ditto | 253,790 | — | 76 | 15,227 | 1 | 68 |
| 1770-1 | 38 | Ditto — Ditto | 42,735 | — | 58 | 2,564 | — | 43 |
| 1771-2 | 105 | Ditto — Ditto | 63,161 | — | 50 | 3,789 | 2 | 72 |
| 1772-3 | 27 | Ditto — Ditto | 34,160 | — | 50 | 2,046 | — | 2 |
| 1773-4 | 29 | Ditto — Ditto | 16,799 | 3 | 20 | 1,007 | 3 | 95 |
| 1774-5 | 50 | Ditto — Ditto | 27,492 | — | — | 1,637 | — | — |
| 1775-6 | 86 | Ditto — Ditto | 62,243 | 1 | 40 | 3,734 | — | 40 |
| 1776-7 | 53 | Ditto — Ditto | 55,368 | — | 93 | 3,322 | — | 49 |
| 1777-8 | 30 | Ditto — Ditto | 27,741 | — | — | 1,664 | 1 | 64 |
| 1778-9 | 9 | Ditto — Ditto | 5,245 | — | — | 314 | — | 80 |
| 1779-80 | 36 | Ditto — Ditto | 31,000 | — | — | 1,860 | — | — |
| 1780-1 | 9 | Ditto — Ditto | 9,531 | — | — | 571 | 3 | 56 |
| 1781-2 | 36 | Ditto — Ditto | 35,584 | 2 | — | 2,135 | — | 28 |
| | 28 | Ditto — Ditto, 3 per Cent. | 37,295 | — | — | 1,118 | 3 | 20 |
| 1782-3 | 77 | Ditto — Ditto, Ditto | 92,806 | 3 | — | 2,784 | — | 81 |
| 1783-4 | 24 | Ditto — Ditto, Ditto | 32,770 | — | — | 983 | — | 40 |
| 1785-6 | 21 | Ditto — Ditto | 14,466 | — | — | 867 | 3 | 84 |
| | 27 | Ditto — Ditto, 3 per Cent. | 20,573 | 3 | 56 | 617 | — | 26 |
| 1786-7 | 5 | Ditto — Ditto | 3,693 | — | — | 221 | 2 | 32 |
| | 1 | Ditto — Ditto, 1 per Cent. | 2,233 | — | — | 66 | — | 96 |
| 1788-9 | 5 | Ditto — Ditto | 3,120 | — | — | 187 | — | 80 |

(Signed) J. SPENCER, Latty Master.

A P P E N D I X, No. 3.

By the above extracts it will appear, that the Chief has before attentively considered the subject, the difference between his proposal and that from the Bengal Export Warehouse-keeper being the reduction of the customs instead of ■ total abolition; but, as the Warehouse-keeper very justly observes, the more the produce of Bengal be consumed here, the easier can remittances be made from Bengal: the Chief gives ■ decided preference in favour of an abolition of all customs and duties whatsoever on ~~articles imported~~ by sea from Bengal. On a reference to the Custom Master's Report above, it is evident little or nothing can be lost by the experiment; but even admitting that it considerably lessened our receipt of customs, it would be no object compared with the reducing the exchange on remittances; besides, all partial and local considerations ought ever to give way to the general system.

The encouragement of the importation of Bengal Sugars ■ Surat cannot fail to be attended with considerable benefit to the Company, by enabling us to undersell our rivals the Dutch, which will oblige them ■ reduce their investments of Piece Goods for Europe. As it will be very difficult to prevent frauds in the importation of this article, the Chief begs, in addition to the regulations proposed by the Bengal Warehouse-keeper, to suggest the expediency of obliging the Commanders of ships from Bengal to give in a Manifest of their cargoes upon oath.

The Chief humbly submits to the consideration of his Superiors, the justice and propriety of allowing ■ proper time for the Owners of China ships ■ dispose of their Sugars that may be imported from China the ensuing season, before the customs ■ Bengal Sugars be taken off.

Upon a mature consideration of the subject, the Chief begs to offer ■ ■ his opinion, that the abolition of all customs and duties
whatsoever

A P P E N D I X, No. 3.

whatsoever ~~on~~ articles imported by sea from Bengal, will encrease the manufactures, give employment to the shipping, and turn the exchange on remittances to this Presidency in favour of the Company.

Surat, (Signed) JOHN GRIFFITH.
31st Aug. 1796.

Resolved, That the Revenue subject, submitted in the Surat advices of the 1st instant, lay over until ~~we~~ receive the sentiments of the Bombay and Mahim Custom-masters on the other points of the Supreme Government's reference to us; and, in the mean-time, the Chief and Council will be instructed to let the duties now exacted remain at present in force.

Signed Letters to the Governor General in Council, and Chief and Council at Surat, ~~is~~ follows:

“ To Earl Cornwallis, K. G. Governor General, &c. &c. &c.

“ My Lord,

“ We have been honoured with your Lordship's letter of the
“ 14th July, and have given that attentive consideration to its
“ contents which the subject of it exacts. Having consulted with
“ the Company's Officers of Revenue here and at Surat, and taken
“ the opinions of Merchants most conversant on the subject, we
“ have the strongest reason to expect, that very essential benefits
“ will result from the measure suggested ~~by~~ your Lordship of taking
“ off the import duties on Sugars manufactured in the Bengal
“ Provinces, and shall accordingly adopt it; allowing, however, agree-
“ ably to your Lordship's recommendation, ~~a~~ reasonable time (un-
“ til the 1st September next) for the Merchants to dispose of the
“ China or Batavia cargoes they may have engaged for.

A P P E N D I X, No. 3.

■ The other part of your Lordship's letter shall bespeak our attention, discussion and reply, ■ soon ■ we ■ possessed of materials whereon to form our judgment.

“ We have the honour to be,

“ Bombay Castle, (Signed) “ R. ABERCROMBY,
“ 15th Sept. 1790. “ &c. Council.”

“ John Griffith, Esquire, Chief, &c. Surat.

■ Gentlemen,

“ We think proper to suspend, for the present, ■■■ decision on the
“ points submitted to us in your advices of the 11th ult. and 1st inst.
■ except on that relative to the abolition of the import duties ■
“ Sugars manufactured ■ the Bengal Provinces. Conceiving that the
“ measure will be attended with very essential advantages, we have
“ resolved to adopt it, as you will observe by the inclosed advertisement,
■ ment, which you will be pleased to make publick.

“ We remain, &c.

■ Bombay Castle,
“ 15th Sept. 1790.

“ R. ABERCROMBY,
“ &c. Council.”

Extract Bombay Revenue Consultations,
2d Nov. 1790.

Read the following letter from the Custom-master, with ■ statement enclosed, copy of which must be sent to Bengal for the information of the Governor General in Council.

“ William

A P P E N D I X, No. 3.

“ William Page, Esq. Secretary.

“ S I R,

**■ Having prepared the statement of duties collected on Sugars, &c.
“ required by the Honourable the Governor General, I enclose the
“ same to you, that it may be transmitted to his Lordship. As not
“ any duties are collected here on Sugars, Rum, or Arrack when ex-
“ ported, this statement only contains what is collected in the im-
“ portation.**

“ I remain, Sir,

“ Your most obedient servant,

**“ Bombay Custom-House,
“ 1st Nov. 1790.**

**“ Wm. LEWIS,
“ Custom-Master.”**

B O M B A Y.

A P P E N D I X, No. 3.

B O M B A Y.

A Statement of the Average Receipts for one year; of the Duties collected in five years on Sugars of whatsoever kind; also on Rum and Arrack, distinguishing those of Bengal from the same article imported from other places.

| | | | Rs. | qr. | r. | | | | |
|----------------------------|------------|---|------|-----|----|--|--|-----------|--------|
| SUGAR. | Bengal | - | 2686 | 3 | 4 | | | | |
| | China | - | 5746 | 2 | 16 | | | | |
| | Batavia | - | 7996 | 1 | 20 | | | | |
| | Bassur | - | 983 | 1 | 16 | | | | |
| | Mauritius | - | 506 | 1 | 8 | | | | |
| | Lisbon | - | 80 | 0 | 16 | | | | |
| | Marfeilles | - | 64 | 2 | 96 | | | | |
| | | | | | | | | Rs. | qr. r. |
| | | | | | | | | 18064 | 1 76 |
| RUM. | Bengal | - | 83 | 0 | 64 | | | | |
| | Europe | - | 166 | 2 | 1 | | | | |
| | Brazil | - | 7 | 2 | 0 | | | | |
| | French | - | 104 | 0 | 16 | | | | |
| | | | | | | | | 361 | 0 80 |
| ARRACK. | Bengal | - | 60 | 0 | 1 | | | | |
| | Batavia | - | 667 | 1 | 76 | | | | |
| | Goa | - | 211 | 1 | 92 | | | | |
| | Columba | - | 74 | 0 | 16 | | | | |
| | | | | | | | | 1013 | 1 84 |
| Total amount for one year, | | | | | | | | Rs. 19439 | 1 40 |

Bombay Custom-house,
1st Nov. 1790.

(Signed)

WM. LEWIS,
Custom-Master.

Extract

A P P E N D I X No. 4.

Extract of Bengal Commercial Consultations, the
17th November, 1790.

Extract of Letter from the President and Council ■ Fort Saint
George, to the Governor General, dated 27th Oct. 1790.

We have the honor ■ transmit you extracts of letters from the Board of Trade here, under date 27th ultimo, and 24th instant, with copies of several accounts stating the quantity of Sugar, Sugar-candy, and Jaggery, imported at Madras from Bengal and other places for the last five years, with the rate and amount of duties collected on those articles.

It appearing that the Board of Trade were desired, on receipt of your Secretary's letter of July, to furnish with ■ little delay as possible, the general accounts of duties collected on imports from Bengal we have judged it necessary to express our surprize to them ■ the occasion, and to desire they will explain to us the causes of such apparent neglect.

On being furnished with those statements, we shall have the honor of communicating them to your Lordship, with our opinion on the subject.

In the ■ time your Lordship will perceive that the duty collected on the article of Sugar is but inconsiderable, and, in the present state of the trade, it could be attended with no material diminution of revenue, if all the customs were to be abolished on the imports from Bengal, except on the article of Rice.

A P P E N D I X, No.

**Extract of a Letter from the Board of Trade
dated 27th September, 1790.**

We have the honour to acknowledge the receipt of your Secretary's letter of the 14th ult. transmitting copy of letter from the Secretary at Bengal of the 14th July, with copies of the papers that accompanied it; ■ immediately issued the necessary orders to the Subordinates to furnish us with ■ particular account of articles imported at each place respectively for the last five years, the produce and manufacture of Bengal, and the duties collected thereon; and ■ directed the Sea Customer to prepare a similar account of the imports at Madras; but as the Supreme Government had expressed ■ desire to have the most early information respecting the imports of Sugars, and the amount of duties accruing from them, we instructed the Sea Customer to furnish it as soon as possible, stating also the quantities of Sugar-candy and Jaggery imported for the same period.

These Accounts we have now the honour of laying before you, with an Abstract of the whole, by which it appears the duties collected on the articles of Moist Sugar, Sugar-candy, and Jaggery, for the last five years, amount to the sum of 2977 4 46 Pagodas.

The proposed abolition of the duties upon Bengal Sugar, imported at Madras, will be attended with a very inconsiderable loss to the Revenue; but how far the views of the Supreme Government of increasing the exportation from Calcutta may be promoted by it, we cannot take upon ourselves to determine.

Our duty, at the same time, leads us to submit to your consideration the expediency of abolishing the duties on Sugars and Jaggery the produce of our Subordinates on the Coast; at some of them the manufacture is much improved, and, we humbly conceive, merits public encouragement.

As

A P P E N D I X, No. 4.

As soon ■ we are furnished with the Account of Imports of other articles from Bengal at Madras and the Subordinates, ■ shall do ourselves the honour of laying it before you, with such observations ■ may occur to us.

(Signed)

ROBT. CLERK,

Deputy Secretary Accountant.

**Extract of a Letter from the Board of Trade,
dated 24th October, 1790.**

We have had the honour to acknowledge the receipt of your Secretary's letters of the 2d and 9th ult. and 1st inst. We immediately desired the Sea Customer to lose no time in furnishing us with the necessary information of the duties collected within the last five years on Bengal Rum and Arrack, and at the same time requesting him to be as expeditious as possible in forwarding to us the general Account of duties collected at this place, on the articles stated in Mr. Secretary White's letter of the 14th August last.

A P P E N D I X, No. 4.

FORT SAINT GEORGE.

ACCOUNT of the Quantity of Sugar imported at this Port, from Ports and Places on the Coasts Bengal, Manilla, China, and Batavia, from the Year 1785 to 1789.

| The Port where shipped. | | Quantity. | | | Valuation. | | Duty at what Rate. | The Amount of the Duty levied upon. | | |
|-------------------------|-----------------|-----------|----|-----|------------|-----|--------------------|-------------------------------------|-----|----|
| | | Candy. | M. | lb. | Pags. | Fs. | Pags. | Pags. | Fs. | C. |
| 1785 | Bengal - - - | 5 | — | — | 40 | — | 5 | 2 | — | — |
| | Bombay - - - | 327 | 17 | 7 | 4,484 | 25 | — | 224 | — | 36 |
| | Mocha - - - | — | 10 | — | 29 | 26 | — | 1 | 17 | 40 |
| | | 335 | 7 | 7 | 4,554 | 15 | — | 227 | 25 | 76 |
| 1786 | Bengal - - - | 43 | 8 | 21 | 632 | 23 | 5 | 31 | 22 | 60 |
| | Manilla - - - | 12 | — | — | 156 | — | — | 7 | 28 | 64 |
| | China - - - | 200 | — | — | 2,000 | — | — | 100 | — | — |
| | Batavia - - - | 40 | 5 | — | 483 | — | — | 24 | 5 | 32 |
| | Mallay - - - | 10 | 3 | 7 | 73 | 6 | — | 3 | 23 | 56 |
| | Ganjam - - - | — | 13 | 7 | 6 | 23 | — | — | 11 | 76 |
| | Nagore - - - | 2 | 8 | 22 | 34 | 8 | — | 1 | 25 | 48 |
| | Sumaporam - - | 1 | 2 | — | 13 | 7 | — | — | 23 | 60 |
| | Pondicherry - - | 13 | 14 | 20 | 291 | — | — | 14 | 19 | 64 |
| | Porto Nova - - | 1 | 14 | 2 | 23 | 31 | — | 1 | 6 | 76 |
| | Pegu - - - | 18 | 18 | 7 | 189 | 5 | — | 9 | 16 | 36 |
| | | 344 | 8 | 11 | 3,902 | 31 | — | 195 | 5 | 12 |
| 1787 | Bengal - - - | 246 | 12 | 21 | 3,528 | 21 | — | 176 | 15 | 36 |
| | Batavia - - - | 161 | 1 | 11 | 2,410 | 25 | — | 120 | 19 | 20 |
| | Bencoolen - - - | 3 | 12 | 4 | 46 | 32 | — | 2 | 12 | 32 |
| | Bombay - - - | 5 | 2 | 3 | 92 | 5 | — | 4 | 21 | 68 |
| | Anjengo - - - | 208 | 1 | 18 | 2,481 | 28 | — | 124 | 3 | 16 |
| | Coringa - - - | 1 | 18 | 10 | 13 | 16 | — | — | 24 | 16 |
| | Mocha - - - | 1 | — | — | 17 | — | — | — | 30 | 48 |
| | Sumaporam - - | 7 | 1 | 11 | 81 | 11 | — | 4 | 2 | 28 |
| | Monfoorcotta - | — | 5 | 22 | 3 | 20 | — | — | 6 | 32 |
| | Pondy - - - | 2 | 13 | 23 | 32 | 13 | — | 1 | 22 | 20 |
| | Pulicat - - - | 302 | 5 | 5 | 4,064 | 20 | — | 203 | 8 | 16 |
| | | 939 | 15 | 3 | 12,772 | 11 | — | 638 | 22 | 12 |

A P P E N D I X, No. 4.

| The Port where shipped. | | Quantity. | | | Valuation. | | Duty at what Rate. | The Amount of the Duty levied upon. | | |
|-------------------------|-----------------|-----------|----|-----|------------|-----|--------------------|-------------------------------------|-----|----|
| | | Candy. | M. | lb. | Pags. | Fs. | Pags. | Pags. | Fs. | C. |
| 1788 | Bengal - - - | 238 | 8 | 14 | 2,964 | 15 | 5 | 148 | 7 | 76 |
| | Bombay - - - | 5 | 2 | 3 | 92 | 5 | — | 4 | 21 | 68 |
| | Ganjam - - - | — | 9 | 2 | 4 | 27 | — | — | 8 | 44 |
| | Pandarty - - - | 15 | 6 | 9 | 214 | 16 | — | 10 | 26 | — |
| | | 259 | 6 | 3 | 3,275 | 27 | — | 163 | 28 | 28 |
| 1789 | Bengal - - - | 272 | 19 | — | 2,855 | 29 | 5 | 142 | 28 | 36 |
| | Mocha - - - | 3 | — | — | 27 | — | — | 1 | 12 | 48 |
| | Manilla - - - | 69 | 4 | 15 | 900 | — | — | 45 | — | — |
| | Sumaporam - - - | 1 | — | — | 17 | — | — | — | 30 | 48 |
| | Pulicat - - - | 35 | 12 | 3 | 356 | 3 | — | 17 | 28 | 76 |
| | | 381 | 15 | 18 | 4,155 | 32 | — | 207 | 28 | 48 |

| | | | | Valuation. | | Customs. | | |
|------|----------|----|-----|------------|----|----------|----|----|
| | Candies. | M. | lb. | Pags. | F. | Pags. | F. | C. |
| 1787 | 335 | 7 | 7 | 4,554 | 15 | 227 | 25 | 76 |
| 1786 | 344 | 8 | 11 | 3,902 | 31 | 195 | 5 | 12 |
| 1787 | 939 | 15 | 3 | 12,772 | 11 | 638 | 22 | 12 |
| 1788 | 259 | 6 | 3 | 3,275 | 27 | 163 | 28 | 28 |
| 1789 | 381 | 15 | 18 | 4,155 | 32 | 207 | 28 | 48 |
| | 2260 | 12 | 17 | 28,661 | 8 | 1,433 | 2 | 16 |

(Signed) J. CALL, Sea Custom Master.

ACCOUNT

A P P E N D I X, No. 4.

FORT SAINT GEORGE.

Account of the Quantity of Sugar-candy imported at this Port,
from Ports and Places on this Coast, Bengal, Manilla, China,
and Batavia, from the Year 1785 to 1789.

| The Port where shipped. | | Quantity. | | | Valuation. | | Duty at what Rate. | The Amount of the Duty levied upon. | | |
|-------------------------|------------------|-----------|----|-----|------------|-----|--------------------|-------------------------------------|-----|----|
| | | Candy. | M. | lb. | Pags. | Fs. | Pags. | Pags. | Fs. | C. |
| 1785 | China - - - - | 85 | 10 | — | 1,828 | 14 | at 5 | 91 | 15 | — |
| | Goa - - - - | 1 | 3 | 3 | 18 | — | | — | 32 | 32 |
| | | 86 | 13 | 3 | 1,846 | 14 | | 92 | 11 | 40 |
| 1786 | Bengal - - - - | 47 | — | — | 1,195 | — | 5 | 59 | 27 | — |
| | China - - - - | 60 | 9 | — | 1,156 | 21 | | 78 | 11 | 68 |
| | Batavia - - - - | 13 | 5 | — | 265 | — | | 13 | 9 | — |
| | | 120 | 14 | — | 3,026 | 21 | | 151 | 11 | 58 |
| 1787 | Bengal - - - - | 100 | 10 | — | 2,440 | 22 | 5 | 122 | 1 | 8 |
| | China - - - - | 186 | 2 | — | 5,143 | 27 | | 257 | 6 | 60 |
| | Bencoolen - - - | 4 | — | — | 100 | — | | 5 | — | — |
| | Columbo - - - - | 15 | 13 | 7 | 360 | 25 | | 18 | 1 | 20 |
| | | 306 | 3 | 7 | 8,045 | 2 | | 402 | 9 | 8 |
| 1788 | Bengal - - - - | 15 | — | — | 375 | — | 5 | 18 | 27 | — |
| | China - - - - | 53 | 10 | — | 1,450 | — | | 72 | 18 | — |
| | Batavia - - - - | 53 | 4 | — | 985 | 27 | 2½ | 49 | 10 | 28 |
| | Negapatam - - - | 6 | 10 | — | 180 | — | | 9 | — | — |
| | | 128 | 4 | — | 2,990 | 27 | | 149 | 19 | 28 |
| 1789 | Bengal - - - - | 3 | — | — | 80 | — | 5 | 4 | — | — |
| | China - - - - | 206 | 5 | — | 5,769 | — | | 288 | 16 | 16 |
| | Batavia - - - - | 110 | 16 | 15 | 2,031 | 4 | | 101 | 20 | — |
| | Tranquebar - - - | 7 | 6 | 18 | 176 | 2 | | 8 | 28 | 72 |
| | Nagore - - - - | 28 | 17 | 16 | 487 | 23 | | 24 | 13 | 60 |
| | Pulicat - - - - | 46 | 16 | 9 | 936 | 13 | | 46 | 29 | 36 |
| | | 402 | 2 | 8 | 9,480 | 6 | | 474 | — | 24 |

APPENDIX, No. 4.

| Total. | Quantity. | | | Valuation. | | Duty at what Rate | The Amount of the Duty levied upon. | | |
|------------|-----------|----|-----|------------|-----|----------------------------|---|-----|----|
| | Candy. | M. | lb. | Pags. | Fs. | Pags. | Pags. | Fs. | C. |
| 1785 - - - | 86 | 13 | 3 | 1,846 | 14 | at 5 | 92 | 11 | 40 |
| 1786 - - - | 120 | 14 | — | 3,026 | 21 | per C. | 151 | 11 | 68 |
| 1787 - - - | 306 | — | 7 | 8,045 | — | | 402 | — | — |
| 1788 - - - | 128 | 4 | — | 2,990 | 27 | | 149 | 19 | 28 |
| 1789 - - - | 403 | 2 | 8 | 9,480 | — | | 474 | — | 24 |
| | 1044 | 16 | 18 | 25,388 | 34 | | 1269 | 16 | 8 |

A true Copy. (Signed) THO^s. CHASE, Secretary.

ACCOUNT

A P P E N D I X. No. A.

Account of the Quantity of Jaggery imported at this Place, from
different Ports and Places, from the Year 1785 to 1789.

| The Port where shipped. | Quantity. | | | Valuation. | | Duty at what Rate. | The Amount of the Duty levied upon. | | |
|-------------------------|-----------|----|-----|------------|-----|-----------------------------|---|-----|----|
| | Candy. | M. | lb. | Pags. | Fs. | | Pags. | FC. | |
| 1785 Coringa - - - | 3 | 14 | — | 25 | 32 | at 5 | 1 | 10 | 84 |
| Barvah - - - | 1 | — | — | 6 | — | | — | 10 | 64 |
| Kiftnapatam - - - | 2 | 12 | 23 | 23 | 30 | | 1 | 6 | 72 |
| Rameapatam - - - | 2 | 3 | 3 | 25 | 32 | | — | 10 | 48 |
| Advampatam - - - | 8 | 10 | — | 61 | 7 | | 3 | 2 | 12 |
| Poody Madakah - | 2 | 14 | 12 | 19 | 2 | | — | 34 | 24 |
| | 20 | 14 | 13 | 160 | 31 | | — | 3 | 28 |
| 1786 Barvah - - - | 3 | — | — | 12 | — | 5 | — | 21 | 48 |
| Pandarty - - - | 2 | 3 | 17 | 13 | 4 | | — | 23 | 48 |
| Checkercottah - - | 7 | — | — | 42 | — | | 2 | 3 | 48 |
| Pondicherry - - - | 18 | 2 | 5 | 108 | 26 | | 5 | 15 | 56 |
| Jagannadapoor - | 46 | 17 | 1 | 328 | — | | 16 | 14 | 32 |
| | 77 | 2 | 23 | 503 | 30 | | 25 | 6 | 72 |
| 1787 Barvah - - - | 4 | 16 | 4 | 25 | 2 | 5 | 1 | 9 | 8 |
| Ganjam - - - | 46 | 13 | 11 | 2,693 | 5 | | 134 | 23 | 52 |
| Pentacottah - - - | — | 17 | 18 | 5 | 11 | | — | 9 | 44 |
| Soornapoor - - - | 135 | 7 | 18 | 750 | 7 | | 37 | 18 | 28 |
| Monfoorcottah - - | 8 | 2 | 17 | 38 | 33 | | 1 | 34 | 4 |
| Pondicherry - - - | 1 | 5 | 10 | 5 | 19 | | — | 9 | 76 |
| Bengal - - - | — | 17 | 4 | 4 | 11 | | — | 7 | 60 |
| Poondy - - - | 3 | 4 | 16 | 16 | 6 | | — | 29 | 8 |
| Colingapatam - - | 4 | 2 | 10 | 20 | 22 | | 1 | 1 | 8 |
| Coringa - - - | 12 | 16 | 15 | 64 | 5 | | 3 | 7 | 36 |
| | 635 | 3 | 23 | 2,623 | 13 | | 181 | 6 | 4 |

A P P E N D I X, No. 4.

| The Port where shipped. | | Quantity. | | | Valuation. | | Duty at what Rate. | The Amount of the Duty levied upon. | | |
|-------------------------|-----------------|-----------|----|-----|------------|-----|--------------------|-------------------------------------|-----|----|
| | | Candy. | M. | lb. | Pags. | Fs. | Pags. | Pags. | Fs. | C. |
| 1788 | Colingapatam - | 16 | 10 | 14 | 58 | 35 | at 5 | 2 | 34 | 12 |
| | Soornapoor - | 14 | 6 | — | 61 | 17 | | 3 | 2 | 52 |
| | Monsoorcottah - | 5 | 9 | 5 | 23 | 27 | | 1 | 6 | 60 |
| | Ganjam - | 89 | 9 | 4 | 463 | 23 | | 23 | 6 | 44 |
| | Coringa - | 3 | — | 13 | 13 | 23 | | — | 24 | 44 |
| | Barvah - | 13 | 12 | 6 | 59 | 5 | | 2 | 34 | 36 |
| | Poondy - | 2 | 6 | 6 | 9 | 9 | | — | 16 | 52 |
| | Wootcoor - | 1 | 2 | 10 | 5 | 22 | | — | 10 | — |
| | Bengal - | 24 | 12 | 7 | 137 | 23 | | 6 | 31 | 60 |
| | Bimlepatam - | 8 | 6 | 2 | 53 | 35 | | 2 | 25 | 12 |
| | | 178 | 14 | 57 | 887 | 3 | | 44 | 12 | 60 |
| 1789 | Bengal - | 31 | 11 | 22 | 233 | 23 | 5 | 11 | 24 | 44 |
| | Soornapoor - | 2 | 1 | 18 | 10 | 15 | | — | 11 | 60 |
| | Kistnapatam - | 26 | 5 | 20 | 65 | 27 | | 3 | 10 | 28 |
| | Poondy - | 2 | 3 | 8 | 11 | 33 | | — | 20 | 36 |
| | | 62 | 2 | 18 | 321 | 6 | | 16 | 2 | 8 |
| Total. | | | | | | | | | | |
| 1785 | - | 20 | 14 | 13 | 161 | 31 | | 8 | 3 | 28 |
| 1786 | - | 77 | 2 | 23 | 503 | 30 | | 25 | 6 | 72 |
| 1787 | - | 625 | 3 | 23 | 3,623 | 13 | | 181 | 6 | 4 |
| 1788 | - | 178 | 14 | 17 | 887 | 3 | | 44 | 12 | 60 |
| 1789 | - | 62 | 2 | 18 | 321 | 6 | | 16 | 2 | 8 |
| | | 973 | 18 | 19 | 5,497 | 11 | | 274 | 31 | 12 |

A true Copy.

THO^r. CHASE, Secretary.

ROB^t. CLERK, Deputy Secretary.

ABSTRACT

A P P E N D I X, No. 4.

ABSTRACT of the Amount of Duties collected on Sugar, Sugar-candy, and Jaggery, imported at FORT ST. GEORGE, in BENGAL, MANILLA, &c. from the Year 1785 to 1789.

| | | Quantity. | | | Valuation. | | Duty, at what Rate. | The Amount of the Duty levied upon. | | |
|--|--|-------------|----------|----------|--------------|----------|---------------------|-------------------------------------|----------|-----------|
| | | Candy. | Mds. | . | Pags. | F. | | Pags. | F. | C. |
| Amount of Sugar imported at FORT ST. GEORGE. | | | | | | | | | | |
| Bengal, Manilla, &c. | | 2260 | 12 | 17 | 28661 | 8 | at 5 per Ct. | 1432 | 2 | 16 |
| Do. of Sugar-candy | | 1044 | 16 | 18 | 25388 | 34 | Do. | 1269 | 16 | 18 |
| Do. of Jaggery | | 973 | 18 | 19 | 5497 | 11 | Do. | 274 | 31 | 12 |
| | | <u>4279</u> | <u>8</u> | <u>4</u> | <u>59547</u> | <u>8</u> | | <u>2977</u> | <u>4</u> | <u>46</u> |

(Signed)

THO. CHASE, Secretary.

A true Copy,

(Signed)

ROBERT CLERK, Deputy Secretary.

Extract

A P P E N D I X, No. 5.

Extract Bengal Public Consultations,
17th Dec. 1790.

“ To John White, Esquire, Sub Secretary.

“ S I R,

“ In compliance with your requisition of the 8th September
“ 1790, I herewith transmit an Account, exhibiting the particulars
“ and medium of the duties collected during the last five years
“ upon Sugar and Jaggery exported from Benares to the Com-
“ pany's Provinces, such medium being per annum 11645. 15. 15
“ Rupees.

“ In this list I have admitted of the insertion of two prepara-
“ tions of conserve of roses, because Sugar enters materially into
“ their composition. But, should this not appear a sufficient reason,
“ their having ■ place cannot at all events prove material, ■ the
“ five years medium of that part of the duty will not amount ■
“ five Rupees.

“ I remain, &c.

Benares,
21st Oct. 1790.

(Signed)

“ JONATHAN DUNCAN,
“ Resident.”

A P P E N D I X, No. 5.

B E N A R E S.

TRANSLATION of Account of Sugar, Jaggery, and other Species of Sugar, produced in the District of BENARES, and exported to Bengal and Behar in different Years, as follows, viz.

| Names of the Articles. | In 1192 Fuffily: | | | | | |
|--|------------------|----|----|--------|-------|----------|
| | Weight. | | | Price. | | Duty. |
| | Mds. | S. | C. | R. | C. P. | R. A. G. |
| Sugars, &c. viz. | | | | | | |
| Sugar (Shukur) or Khand - - - | 596 | 10 | — | 2138 | — — | 106 14 — |
| Chinny, or White Sugar - - - | 4556 | 7 | ■ | 31800 | ■ — | 1590 — 5 |
| Joofee, or Molaffes - - - | 557 | 30 | — | 830 | 2 — | 41 8 10 |
| Jaggery (Kund seah) or Bellee or Goor | 790 | 10 | — | 2573 | 9 — | 78 10 15 |
| Sugar-candy (Misfree) - - - | — | 15 | — | 4 | 8 — | — 3 10 |
| Ditto Turry, called in Hindostan (Rual) | | | | | | |
| Chootah, or a Species of Molaffes - | | | | | | |
| Goolkund, Conserve of Roses, being ■ Com- } position of Sugar Roses - - - } | | | | | | |
| Goolchukeree, a Drink made out of the } same Materials - - - - - } | | | | | | |
| Ollah, Sugar Balls made of Chinny or } White Sugar - - - - - } | | | | | | |
| Total of Sugar, &c. - - - - - | 6406 | 32 | 8 | 16346 | 5 3 | 1817 5 — |

| Names of the Articles. | In 1193 Fuffily. | | | | | |
|--|------------------|----|----|--------|-------|------------|
| | Weight. | | | Price. | | Duty. |
| | Mds. | S. | C. | R. | A. P. | R. A. G. |
| Sugar, &c. viz. | | | | | | |
| Sugar (Shukur) or Khand - - - | 916 | 35 | — | 3208 | ■ 4 — | 160 7 5 |
| Chinny, or White Sugar - - - | 11297 | 1 | ■ | 78953 | 4 — | 3947 10 10 |
| Joofee, or Molaffes - - - | — | — | — | — | — | — |
| Jaggery (Kund seah) or Bellee or Goor | 1015 | 17 | 8 | 2687 | 13 9 | 134 6 5 |
| Sugar-candy (Misfree) - - - | 8 | 30 | — | 130 | — — | 6 8 — |
| Ditto Turry, called in Hindostan (Rual) | 2 | — | — | 5 | — — | — 4 — |
| Chootah, or a Species of Molaffes - | 3213 | 17 | 8 | 5409 | 3 — | 270 7 10 |
| Goolkund, Conserve of Roses, being a Com- } position of Sugar Roses - - - } | | | | | | |
| Goolchukeree, a Drink made out of the } same Materials - - - - - } | | | | | | |
| Ollah, Sugar Balls made of Chinny or } White Sugar - - - - - } | | | | | | |
| Total of Sugar, &c. - - - - - | | | | | | |

at 5 per Ca

A P P E N D I X, No. 5.

In 1194 Fuffily.

| Names of the Articles. | Weight. | | | Price. | | | Duty. | | |
|--|---------|----|----|--------|----|----|-------|----|----|
| | Mds. | S. | C. | Rs. | A. | P. | Rs. | A. | G. |
| Sugar, &c. viz. | | | | | | | | | |
| Sugar (Shukur or Khand) - - | 3143 | 17 | 8 | 10087 | 8 | — | 504 | 8 | 10 |
| Chinny, or White Sugar - - | 36442 | 30 | — | 255141 | 6 | — | 12758 | 9 | 5 |
| Joofee, or Molasses - - | — | — | — | — | — | — | — | — | — |
| Jaggery (Kund feah) or Bellee or Goor | 3161 | 10 | — | 7112 | 12 | — | 355 | 11 | 5 |
| Sugar-candy (Mifree) - - | 8 | — | — | 160 | — | — | 8 | — | — |
| Ditto Turry, called in Hindoostan, Rual | — | — | — | — | — | — | — | — | — |
| Chootah (a Species of Molasses) - | 5012 | 30 | — | 7574 | 10 | — | 378 | 11 | 5 |
| Goolkund (Conserve of Roses) being a } ■ Composition of Sugar and Roses } | 2 | 14 | 6 | 23 | 10 | — | 1 | 3 | — |
| Goolchukeree, ■ Drink made out of the } fame Materials - - } | 1 | — | — | 10 | — | — | — | 8 | — |
| Ollah, Sugar Balls, made of Chinny } or White Sugar - - } | — | 30 | — | 7 | 8 | — | — | 6 | — |
| Total of Sugar, &c. - - | 47772 | 12 | — | 280117 | 6 | — | 14007 | 9 | 5 |

In 1195 Fuffily.

| Names of the Articles. | Weight. | | | Price. | | | Duty. | | |
|--|---------|----|----|--------|----|----|-------|----|----|
| | Mds. | S. | C. | Rs. | A. | P. | Rs. | A. | G. |
| Sugar, &c. viz. | | | | | | | | | |
| Sugar (Shukur or Khand) - - | 4692 | 26 | 12 | 13319 | 12 | 3 | 666 | — | 17 |
| Chinny, or White Sugar - - | 55024 | 20 | 8 | 342139 | 13 | 3 | 17107 | 2 | 7 |
| Joofee, or Molasses - - | — | — | — | — | — | — | — | — | — |
| Jaggery (Kund feah) or Bellee or Goor | 12887 | 12 | 8 | 23398 | 4 | 6 | 1169 | 15 | 7 |
| Sugar-candy (Mifree) - - | 27 | 26 | 4 | 496 | — | — | 24 | 13 | 5 |
| Ditto Turry, called in Hindoostan, Rual | 47 | 7 | 8 | 100 | 8 | — | 5 | — | 5 |
| Chootah (a Species of Molasses) - | 15718 | 39 | 14 | 12733 | 2 | 3 | 636 | 11 | 10 |
| Goolkund (Conserve of Roses) being a } ■ Composition of Sugar and Roses } | 13 | 16 | — | 136 | 7 | — | 6 | 13 | 5 |
| Goolchukeree, a Drink made out of the } fame Materials - - } | 3 | — | — | 30 | — | — | 1 | 8 | — |
| Ollah, Sugar Balls, made of Chinny } or White Sugar - - } | 1 | 34 | — | 19 | 12 | — | — | 15 | 15 |
| Total of Sugar, &c. - - | 86416 | 23 | 6 | 392374 | 3 | 3 | 19619 | — | 12 |

A P P E N D I X. No. 5.

| Names of Articles. | In 1196 Fuffily. | | | | | | | | |
|---|------------------|----|----|--------|----|----|-------|----|----|
| | Weight. | | | Price. | | | Duty. | | |
| | Mds. | S. | C. | Rs. | A. | P. | Rs. | A. | G. |
| Sugar, &c viz. | | | | | | | | | |
| Sugar (Shukur or Khand) - - - | 3493 | 25 | 4 | 10863 | 14 | 9 | 543 | 1 | 15 |
| Chinny, or White Sugar - - - | 51168 | 15 | 15 | 314381 | 6 | 9 | 15719 | 4 | ■ |
| Joosee, or Molasses - - - | 15519 | 10 | 3 | 14828 | ■ | 9 | 741 | 5 | 15 |
| Jaggery (Kund seah) or Bellee, or Goor | 12346 | 5 | 13 | 21935 | 14 | 0 | 1097 | 0 | 2 |
| Sugar-Candy (Misfree) - - - | 20 | 7 | 10 | 348 | 8 | 0 | 17 | 7 | 0 |
| Ditto Turry, called in Hindoostan, Rual | 800 | 25 | 0 | 2600 | 7 | ■ | 130 | 0 | 10 |
| Chootah (a Species of Molasses) - - | 0 | 0 | 0 | 0 | 0 | 0 | ■ | 0 | 0 |
| Goolkund (Conserve of Roses, being a } Composition of Sugar and Roses) - } | 22 | 30 | 8 | 230 | 6 | 0 | 11 | 8 | 5 |
| Goolchukeree (a Drink made out of the } same Materials) - - - } | 6 | 3 | 8 | 60 | 10 | 0 | 3 | 0 | ■ |
| Ollah (Sugar Balls made of Chinny or } White Sugar) - - - } | 6 | 7 | 0 | 71 | 4 | 0 | 3 | 9 | 0 |
| Total Sugar, &c. - - - | 83383 | 10 | 13 | 365320 | 8 | 9 | 18266 | 4 | 12 |

| Names of the Articles. | Total Addition of Five Years. | | | | | | | | |
|---|-------------------------------|----|----|-----------------|----|----|-------------|----|----|
| | Total Weight | | | Total of Price. | | | Total Duty. | | |
| | Mds. | S. | C. | Rs. | A. | P. | Rs. | A. | G. |
| Sugar, &c. viz. | | | | | | | | | |
| Sugar (Shukur) or Khand - - - | 12842 | 34 | 8 | 39618 | 1 | 0 | 1981 | 0 | 7 |
| Chinny, or White Sugar - - - | 156470 | 35 | 7 | 1022416 | 0 | 0 | 51122 | 10 | 7 |
| Joosee, or Molasses - - - | 16073 | 0 | 3 | 15658 | 3 | 9 | 782 | 14 | 5 |
| Jaggery (Kund seah) or Bellee, or Goor | 30110 | 15 | 13 | 56708 | 5 | 6 | 2835 | 11 | 15 |
| Sugar-candy (Misfree) - - - | 64 | 11 | 14 | 1139 | 8 | 0 | 56 | 15 | 15 |
| Ditto, Turry, called in Hindoostan, Rual | 849 | 32 | 8 | 2705 | 15 | 6 | 135 | 4 | 15 |
| Chootah (a Species of Molasses) - - | 23945 | 7 | 6 | 25716 | 15 | 3 | 1285 | 14 | 5 |
| Goolkund (Conserve of Roses, being a } Composition of Sugar and Roses) - } | 38 | 21 | 0 | 390 | 7 | 3 | 19 | 8 | ■ |
| Goolchukeree (a Drink made out of the } same Materials) - - - } | 3 | 8 | | 100 | 10 | 0 | 5 | 0 | 5 |
| Ollah (Sugar Balls made of Chinny or } White Sugar) - - - } | 8 | 31 | 0 | 98 | ■ | 0 | 4 | 14 | 15 |
| Total of Sugar, &c. - - - | 240413 | 33 | 3 | 1164552 | 0 | 0 | 58229 | 15 | ■ |
| Medium - - - | 0 | 0 | 0 | 0 | 0 | 0 | 11645 | 15 | 15 |

Benares, 21st October, 1790.

(Errors excepted.)

(Signed)

J. DUNCAN, Resident.

(A)

A P P E N D I X. No. 6.

A STATEMENT of the Importation of Sugar, Sukker, Jaggery, and Jewfey, from Benares, as per Account Custom House Manjee, upon which the Duty of 2½ Cent. has been collected, from 1st July, 1788, to August, 1790, inclusive.

| | Sugar. | | | Sukker. | | | Jaggery. | | | Joofey. | | | Total. | | |
|---|----------------|--------------|------------|-------------|-------------|------------|--------------|-------------|------------|--------------|--------------|----------|---------------|--------------|-----------|
| | Mds. | Valuation. | Duties. | Mds. | Valuation. | Duties. | Mds. | Valuation. | Duties. | Mds. | Valuation. | Duties. | Mds. | Valuation. | Duties. |
| In the Year 1788, from July to Decem- ber, is Six Months. | 45,916 30 12 | 269,867 13 0 | 6,746 11 3 | 7,242 0 14 | 21,649 7 11 | 541 3 3 | 13,666 16 12 | 24,078 15 0 | 602 0 0 | 10,339 0 6 | 10,636 15 0 | 265 14 9 | 77,163 14 6 | 326,133 11 9 | 8,155 13 |
| In the Year 1789, from January to Dec. is Twelve Months. | 52,269 27 14 | 325,457 9 3 | 8,136 7 3 | 6,545 23 0 | 20,398 5 9 | 514 15 3 | 22,587 7 13 | 41,555 10 6 | 1,038 14 0 | 17,800 1 8 | 27,284 11 3 | 432 2 0 | 102,204 20 3 | 404,896 4 9 | 10,122 11 |
| In the Year 1790, from January to Aug. is Eight Months. | 38,167 9 11 | 202,178 0 0 | 6,054 7 3 | 2,462 9 8 | 7,779 7 13 | 177 0 0 | 17,602 38 3 | 25,941 5 3 | 648 8 9 | 15,937 11 12 | 11,401 0 9 | 285 0 0 | 74,169 28 9 | 246,599 13 3 | 6,165 0 |
| | 1,39,353 27 12 | 797,503 6 3 | 19,937 9 9 | 16,249 33 6 | 49,227 4 9 | 1,233 11 6 | 53,856 22 12 | 91,575 14 9 | 2,289 6 1 | 44,078 19 4 | 39,322 11 11 | 983 0 9 | 253,538 23 11 | 977,729 4 9 | 24,443 11 |

Government Custom House,
Mangee, 22d September, 1790.

HENRY REVELL, Collector General of Customs.

APPENDIX, No. 6.

“ To John White, Esq.

“ Secretary to the Public Department.

“ S I R,

“ In obedience to the orders of the Governor General in Council,
“ of the 8th instant, I have the pleasure to transmit to you, herewith
“ enclosed, for his information, Copy of a Statement of the Amount,
“ Valuation, and Duties, collected upon Sugar, Jaggery, &c. that
“ has passed this Station from 1st July, 1788, to 30 August, 1790,
“ inclusive.

“ I am,

“ Sir,

“ Your's, &c.

“ Custom House,
“ Mangée, 22d Sept. 1790.

“ HENRY REVELL,

“ Collector Government Customs.”

[See Account A]

APPENDIX, No. 7.

“ To Edward Hay, Esquire,

“ Secretary to the Government.

“ S I R,

“ In obedience to the orders of the Governor General in Council
“ to me, dated the 8th instant, I have the honour of laying be-
“ fore you, for their information, the statement required :

“ No. 1. Statement of duties collected on Arrack and Rum
“ imported from the country.

“ No. 2. Ditto Ditto on Sugar and Jaggery.

“ No. 3. Ditto Ditto on Sugar-candy imported from sea.

“ There were no export duties collected in my office.

“ I am, S I R, &c.

“ Custom-House,
“ 18th Sept. 1790.

“ J. MACAN.”

No. 1.

| | | |
|--|--------|------|
| “ Import Duties collected on country Arrack | C. Rs. | |
| “ and Rum from the 1785 to 1789, being 5 years | 28,175 | 13 0 |
| “ Average of one year | 5,635 | 2 6 |
| “ No export duty. | | |

No. 2.

| | | |
|--|---|------------|
| “ Imported into Calcutta from the interior parts | | |
| “ of the country. | | |
| “ Duties collected for the years 1785, 1786, 1787, | | |
| “ 1788, and 1789, on Sugar-candy, Soft Sugar, | | C. Rs. |
| “ and Jaggery | - | 76,741 1 6 |
| “ Medium for one year | - | 15,348 3 6 |

“ No export duties collected on any goods whatever.

“ J. MACAN, C. M.”

A P P E N D I X, No. 7.

No. 3.

■ Imported into Calcutta from sea Duties collected for the years
■ 1785, 1786, 1787, 1788, and 1789.

| | C. Rs. |
|-----------------------------|-----------|
| “ On Sugar-candy - - - | 3,117 0 9 |
| “ Medium for one year - - - | 623 6 ■ |

“ Besides the above, great quantities of Sugar-candy have been
“ imported and paid duty, though not separately specified on the
“ books, having been included in invoices with other articles on
“ which the usual advance has been put, and the duties generally
“ levied. No Soft Sugar or Jaggery from sea.

(Signed) “ J. MACAN, C.M.”

“ In the preceding Account given-in by the Custom-Master
“ at Calcutta, the *Amount* of the *Duties* only are stated, from
“ which no accurate judgement can be formed of the quantities;
“ but the following statement of the quantities imported from 1773
“ to 1787 inclusive, will in some degree supply the defect.

A P P E N D I X, No. 7.

EXTRACT from the Custom-House Books of Calcutta, shewing the Quantity of Sugar annually imported into that City alone, without Reference to the Imports of Benares, Patna, Moorshedabad, and Dacca, from 1773 to 1787, inclusive.

| Year. | MAUNDS. Clay Sugar and Candy from Rungpore, Patna, and Radanagore. | MAUNDS. Jaggery or Muscavado, from Burdwan, Jepore, Beerboon and Bishenpore. | POTS. Liquid Jaggery or Molasses. | DUTIES. Rupees. |
|-------|---|---|--------------------------------------|-------------------------------------|
| 1773 | 17,224½ | 31,795 | 135,622 S | 4,677 9 0 } 7,312 ■ |
| 1774 | 28,262½ | 61,875 | 120,920 S | 2,634 15 0 } 8,842 10 0 } 12,241 11 |
| 1775 | 50,226¾ | 51,480¼ | 191,624 S | 3,399 1 0 } 11,003 1 3 } 14,973 13 |
| 1776 | 32,617¾ | 50,403¼ | 222,609 S | 3,970 12 3 } 7,331 7 0 } 11,291 12 |
| 1777 | 25,537¼ | 48,458 | 273,542 S | 3,960 5 0 } 6,069 3 9 } 10,557 8 |
| 1778 | 32,707 | 46,592 | 423,021 S | 4,488 4 3 } 7,981 0 0 } 12,118 1 |
| 1779 | 32,593½ | 76,167 | 248,511 S | 4,137 1 3 } 7,906 12 3 } 13,806 12 |
| 1780 | [10 Chests, 49 Boxes] 27,773½ | 46,654½ | omitted S | 5,900 0 0 } 7,177 3 9 } 11,057 8 |
| 1781 | [91 Boxes] 37,879¼ | 43,128½ | 410,813 S | 3,880 4 6 } 9,808 4 9 } 14,691 ■ |
| 1782 | 46,443½ | 46,792½ | 1,108,839 S | 4,883 2 0 } 14,086 5 0 } 20,278 12 |
| 1783 | 47,553½ | 63,128½ | 420,915 S | 6,192 7 6 } 12,522 4 9 } 18,743 13 |
| 1784 | 36,573½ | 41,223 | 329,000 S | 6,221 8 3 } 10,648 14 6 } 15,411 11 |
| 1785 | 30,949 | 42,231 | 331,000 S | 4,762 12 6 } 8,880 0 6 } 13,842 13 |
| 1786 | 28,140¼ | 47,592½ | 1,108,839 S | 4,962 12 9 } 8,651 0 6 } 14,943 8 |
| 1787 | 51,545½ | 43,565 | 422,522 S | 6,292 7 6 } 14,558 5 6 } 19,683 6 |

Note. The Sugar-candy imported from China is not included, the Duty upon that being charged under another Head.

‡ A Comparison of the Jaggery Duty will prove, that the Pots have been omitted nearly to the actual Amount.

** This 12,522 upon 47,553½ seems to be some Error, ■ the preceding Year 14,086 is levied upon 46,443½.

BRIEF EXAMINATION
INTO THE
INCREASE
OF THE
Revenue, Commerce, and Navigation,
OF
GREAT BRITAIN.

JANUARY 1792.

[Price ONE SHILLING.]

A
B R I E F E X A M I N A T I O N
I N T O T H E
I N C R E A S E
O F T H E
Revenue, Commerce, and Navigation,
O F
G R E A T B R I T A I N,
S I N C E T H E
C O N C L U S I O N
O F T H E
P E A C E I N 1783.

L O N D O N:
PRINTED FOR JOHN STOCKDALE, PICCADILLY.

BRIEF EXAMINATION, &c.

THE immense accumulation of the Public Debts, and the depressed state of Public Credit, of the Revenue, and of the Funds, at the close of the last War, together with the loss of several extensive and populous Colonies in North America, led some of the ablest and most experienced men in the Kingdom, not in general inclined to despondency, to doubt whether it would be possible for Great Britain, reduced apparently to the lowest ebb by a succession of misfortunes, and by expences unprecedented in any former time, ever to regain Prosperity at home or Influence abroad. The events, however, which have since happened, shew as well the effect which may be produced by a resolution to encounter the difficulties of the most embarrassed situation, as the extent of the resources to be derived from a spirit of national industry and enterprize.

The Object of the following Statement is to direct the attention of the Public to the present circumstances of the Country, with respect to its Finances and Commerce, compared with the period above alluded to, as an inducement to perseverance in the same laudable exertions; and at the same time to bring to recollection some of the principal measures which have contributed essentially to the restoration of our Credit, and to the increase of our Wealth and Trade.

It would be foreign to our purpose to recite the several ministerial changes which took place towards the close of the War, and upon the Pacification; it is sufficient to remark, that the definitive treaty of Peace was signed in September 1783, and that the present Administration commenced at the close of the year: a memorable political struggle then prevailed during several months, and it was not till after the meeting of the new Parliament, in the spring 1784, that the Government was in a situation to propose efficient measures respecting the Revenues of the country.

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Amount of
Revenue in
1783, and of
the Charges
upon it.

The produce of the permanent Taxes for a year, to 5th January 1784, had been £. 9,667,206, to which should be added £. 527,053 for duties due by the East India Company within the year, but not paid till a future one, making in the whole £. 10,194,259; and the interest of the funded National Debt alone was £. 8,000,284, besides which there were outstanding Demands satisfied in 1784, by a loan of £. 6,000,000; these, together with Navy and Victualling Bills, and Ordnance Debentures, amounted in the whole to £. 27,000,000, (exclusive of * £. 2,000,000 afterwards granted by parliament to the American Sufferers) and were funded in 1784 and 1785.

The new funds thus created, increased the annual interest of the Debt to £. 9,275,000; to which must be added £. 260,000 for the annual interest of Exchequer bills, and £. 1,048,000 for the annual charges on the Aggregate Fund (including the Civil List) and the amount of Duties appropriated for particular purposes and applicable to the national Expenditure.

The result is, that the whole charges on the Revenue, exclusive of all the Establishments, amounted to £. 10,575,000; which exceeded the produce of the permanent Taxes to January 5th 1784, by £. 380,741. It was certainly reasonable to expect some Increase of Revenue from the restoration of Peace, but such Increase could not at that time be depended upon with certainty; the only existing Resources for supplying the deficiency of the Permanent Revenue, and for defraying the expences of all the annual Establishments (which could, by no calculation be supposed to be less than £. 4,000,000, and have in fact proved to be more) was the Land and Malt, usually estimated at £. 2,560,000, which left a deficiency, on the whole, of £. 1,820,000, below the Sums necessary to provide for the annual expences, exclusive of any provision for the reduction of the National Debt.

Unfunded
Debt.

Of all the Circumstances in this situation, none operated in more ways to depress the Public Credit, and encrease its Embarrassments, than the

* This might, in one point of view, be considered as part of the Unfunded Debt; because the claim on the generosity of the country, in whatever extent it was thought proper to admit it, existed at the conclusion of the war, although it was not liquidated till some time after;—but it is omitted here, as the profits of the Lottery have been applied to the payment of it.

very large ~~amount~~ of the Unfunded Debt; yet this very depression of Credit added ~~to~~ the difficulty of removing the Evil.

The £. 3 Per Cents, which at the Peace of 1763 rose to £. 95, did not on the late Peace rise higher than £. 69, at which price they were in March 1783, but they continued so high only a few weeks; they afterwards fell gradually till February 1784, when they were £. 55 and a fraction, and ~~were~~ in May and June 1784 (when the Debt ~~was~~ funded) £. 58*.

Depression of the Funds.

The Account given by the Committee of Finance in 1782, will throw a further light on these discouraging prospects, and particularly on the deficiency of new Taxes imposed during the War, compared with the increased Interest on the Money borrowed during the same period. It appears by that Report, that there was an accumulated Deficiency of £. 2,246,000 of the Interest of Monies borrowed between 1776 and 1782, and an annual one of £. 395,931.

Deficiencies of Taxes during the War, and in 1783.

The ground of Despondency increased at the commencement of the Peace; for the Taxes of 1783, which were imposed to pay an Interest of more than £. 560,000, did not produce half that Sum.

It appears further, by the same Report, that the Amount of all the Taxes, including the old and the new ones, annually from 1774 to 1782, from Easter to Easter, was as under,

Amount of Permanent Taxes from 1774 to 1782.

| | | | | | | |
|------|----|------|---|---|---|--------------|
| 1774 | to | 1775 | - | - | - | £. 8,439,000 |
| 1775 | to | 1776 | - | - | - | 8,068,000 |
| 1776 | to | 1777 | - | - | - | 8,047,000 |
| 1777 | to | 1778 | - | - | - | 8,782,000 |
| 1778 | to | 1779 | - | - | - | 7,967,000 |

* They fell in a few months to £. 54½, in consequence of the large Loan and heavy Taxes of this session, and did not rise again to £. 58 till July 1785. They were in February 1782 as low as £. 53½. In the war of 1744, they were only 5 months under £. 80, the lowest during the rebellion in 1746 £. 74½; and at the Peace which followed, they were above par. They then fell in a few months to £. 99 and £. 98; but between 1750 and 1756, they varied from £. 100 to 105½ (once rising to £. 106) except during a few months in 1751, when they fell from £. 97 to £. 99. From 1765 to 1776 they fluctuated principally from £. 87 to £. 92 or £. 93; in one week rising to £. 94. On the 27th of January, 1792, they were £. 92½ without the Dividend.

| | | | | | | |
|------|----|------|---|---|---|--------------|
| 1779 | ■ | 1780 | — | — | — | 8,747,000 |
| 1780 | to | 1781 | — | — | — | 10,289,000 |
| 1781 | to | 1782 | — | — | — | 9,245,000* ; |

and in the year ending January 5th, 1784, the Taxes amounted ■ £. 10,194,259, including some Duties due by the East India Company in that year, but not paid till ■ subsequent one.

Increase of
the Interest of
the Debt
beyond In-
crease of Re-
venue.

The whole permanent Revenue therefore was £. 1,755,259 higher in 1783, than in 1774, and the Interest of the Debt funded and to be funded was increased £. 4,864,000, so that the total increase of Revenue ■ less than the increase of annual Interest by £. 3,108,741.

It is not easy for the Mind of Man ■ conceive a Task more painful than the Attempt to provide for great Exigencies, in such a situation as has been described ; fortunately however, although there was in general little hope of success, there appeared ■ spirit in all ranks of people, to support any exertion which might afford a chance of extricating the Country from its difficulties.

Debt funded
and Taxes
imposed since
the Peace.

A determination was taken, in the two first Sessions of the new Parliament, to fund immediately the whole of the Navy and Victualling Bills, and Ordnance Debentures, and to provide Taxes for the Interest of the Debt so funded ; and from this time a System of Measures was adopted and pursued, not only to impose such new Taxes as might be necessary, but also to enforce and improve the collection of existing Duties, in order to equalize the Public Income to the Expenditure, and farther to produce a Surplus applicable to the reduction of the Debt.

The Taxes imposed in 1784 and 1785, produced in 1786, £. 938,000, and those in 1789, more than £. 60,000 †.

Smuggling
Act.

With a view to the improvement of the Revenue by Regulations, an Act, containing several provisions against Smuggling, was passed in the first Session, and had an immediate effect, in considerably lessening the

* To which should be added £. 163,000 for duties due by the East India Company within the year, which were not paid till a subsequent one.

† These were to pay the Interest of the Loan of £. 1,000,000 by way of Tontine, to defray extraordinary Expences since the Peace.

illicit

illicit Trade carried on in Cutters, and other small Vessels, all round the Coasts of this Kingdom; the Act extended the hovering Laws, restrained the built and rigging of the Vessels, prohibited their being armed, and directed the destroying such as should be taken, that they might not be again used by the Smugglers. The operation of this Law was greatly aided by another, generally known by the name of the Commutation Act, which reduced the Duties on Tea so low, as to prevent the fraudulent Importer from carrying on any profitable traffic in that Commodity. It is impossible to calculate the exact Increase which these Measures occasioned in other branches of the Revenue; but it is evident, that the depriving the Smuggler of the principal Article in the assortment of his Cargo, must have produced a great Effect. The benefits of the Commutation Act in other points of view fall under a separate consideration; but it is proper to observe here, that the gradual diminution of Smuggling ever since, is the best proof of the efficacy of this and the other Measures which have been adopted.

Commuta-
tion Act.

In 1786 the Manifest Act was passed; which has nearly annihilated a branch of Smuggling, carried on formerly to a certain extent, from regular trading Ships on their arrival in the river Thames, and the other Ports of the Kingdom, and has considerably corrected the Frauds in the obtaining Bounties and Drawbacks.

Manifest Act.

In the same year the measure of excising Wine was adopted; the benefits resulting from which are evident from the Account laid before the Committee of Finance in the last Session:

Excising
Wine.

| | Tons. | Duty. |
|--|---------------|-------------------|
| Quantities imported in 1790 - - - - * | 29,182 | £. 804,167 |
| Average quantity imported in 3 years to 1786 - | 15,953 | 625,454 |
| Increase - | <u>13,229</u> | <u>£. 178,713</u> |

The increase of Revenue, when the comparative quantities are considered, would have been much greater, but for the reduction of Duties adopted for the purpose of obtaining great commercial Advantages by

* The quantity imported in 1791 exceeds this considerably.

the Treaty of Commerce with France, which had been signed on the 26th of September 1786.

Portugal Wines were reduced one-third, and French Wines one-half.

Consolidation of the Customs.

The Revenue derived advantage from the Consolidation of the Customs in 1787; ■ part of this arose from converting the fractional parts of the Rates into Integers, which, though lowered in a few instances, ■■■ raised in more, and had, upon the whole, the effect of producing some Increase in the Revenue: * Much more, however, was gained by a judicious lowering of the Duties ■■■ Drugs and a few other articles, the consumption of which was before supplied by the Smuggler.

The additional Rates ■■■ some sorts of Wood, and the new descriptions of others, for better ascertaining the proper duties, occasioned a further Increase †.

Duties on Spirits lowered.

The Treaty of Commerce with France being carried into effect by this Bill, as ■ Duties ■■■ importation from that country, the Revenue of Customs also profited, to a small extent ‡, by the Duty imposed ■■■ Cambrics, the Rate of which had been stipulated by the article of the Treaty which provided for their admission into this Kingdom. This gain to the Revenue, ■ far as it goes, is obtained without being a detriment to any of our Manufactures, for the severest Laws had not been able to prevent the introduction and use of the article; the Smuggler therefore alone profited by the prohibition while it existed. But the most evident Augmentation of Revenue in consequence of this Act, has arisen from the increased legal consumption of foreign and British Spirits produced by ■ considerable abatement of the Rates; the duty ■■■ Rum and on British Spirits had been somewhat reduced in 1784, but the great reduction was made by this Law; the effect will appear by the following Accounts:

■ In 1788, £. 20,853.—In 1789, £. 22,696.—In 1790, £. 24,292.

† These amounted on the whole as follows:—In 1788, ■ £. 43,699.—In 1789 ■ £. 37,668.—And in 1790 ■ £. 48,697.

■ The Duty amounted in 1790 ■ ■■■ £. 12,000.

Average

| | | | | | | |
|------------------|--|--|--|--|--------------|---------------------|
| Foreign Spirits. | Average Produce of the Duty on Rum, Brandy, and Geneva, ■ 1787, 1788, and 1789, including the Duty on Licences imposed in order to make good in part the abatement of the Duties in 1787 | | | | | £. 859,442 Spirits. |
| | | | | | | £. 85,000 Licences. |
| | | | | | | <hr/> |
| | Produce of 1784 | | | | | £. 944,442 |
| | | | | | | 560,846 |
| | | | | | | <hr/> |
| | Increase | | | | | £. 383,596 |
| | | | | | | <hr/> |
| | Average of 4 Years to 1790 | | | | | £. 915,147 |
| | Licences | | | | | 85,000 |
| | | | | | <hr/> | |
| | | | | | £. 1,000,147 | |
| Produce of 1784 | | | | | 560,846 | |
| | | | | | <hr/> | |
| Increase | | | | | £. 439,301 | |
| | | | | | <hr/> | |

Although two comparative Statements are here given, the fair estimate of profit by the measure will be according to the first; because there were Circumstances which raised the produce of 1790 much more than could be accounted for by the Consumption within the year, which Circumstances have occasioned a diminution of the produce of Duties on Foreign Spirits in 1791.

On a comparison of the Duties on British Spirits, it will be seen that there is ■ Increase of more than £. 200,000 *.

| | | | |
|--------------------------|----|----|------------|
| Amount of Duties in 1790 | -- | -- | £. 636,000 |
| Ditto | -- | -- | 430,000 |
| | | | <hr/> |
| Increase | | | £. 206,000 |
| | | | <hr/> |

■ The additional Duties imposed ■ Foreign and British Spirits in the years 1779, 1780, 1781, and 1782, on the credit of which large Sums were lent to the Public, had the effect each year of considerably diminishing the whole produce on those articles.

**Tax ■ Post-
Horses farm-
ed.**

The notorious evasion of the Tax on Post Horses led to an attempt for the correction of those Frauds, by letting the Duties to Farm, and the Measure has procured an annual average Increase of £. 35,000 on the former Revenue of £. 146,000.

**Excising To-
bacco.**

There remained another important Article, of which the Smuggler was supposed to furnish a large proportion, and which (even after he had been driven from the traffic in Tea, and his profits in Spirits had been considerably reduced) principally enabled him to assort his Cargo with some advantage; attempts had been made to prevent the fraudulent trade in Tobacco by different Acts of Parliament in 1784, and the two following years, without any material success; it was therefore thought expedient, in 1789, to apply the same remedy that had been tried in the case of Wine.

The benefits to be expected from this Measure did not however protect it from an active though ineffectual resistance. The great extent of Frauds indeed prevailing in this article, and the evident propriety of collecting as great a Revenue upon it as it would bear, furnished the strongest reasons for bringing it under the regulations of the Excise; —they were clearly as applicable to the Tobacco Trade ■ ■ the others in which they had been found successful, and the number of additional Persons hereby subjected to these laws is small in comparison to the Object*.

Experience has shewn the wisdom and expediency of the Measure with respect to the Revenue; and the Trade, at least the Fair Trade, instead of suffering, has been considerably extended.

| | | | |
|--|---|---|--------------|
| Amount of Duties from Michaelmas 1789 to | | | |
| Michaelmas 1790 | — | — | £. 590,246 † |
| Average of Duties in 3 Years to Michaelmas | | | |
| 1789, inclusive | — | — | 423,711 |
| | | | <hr/> |
| | | | £. 166,535 |
| | | | <hr/> |

* The number of manufacturers who were to be subjected ■ the Excise Survey by the Bill was 337. The retail dealers ■ in general subject to survey before, by selling Tea or other exciseable articles.

† The amount of the Duties in the year ending January 5, 1792, exceeds this sum.

What has been the total Improvement of the Revenue from the year 1783 to the present time, will appear from the following Statement :

Increase of
Revenue
from 1783
1790.

Produce of all the PERMANENT TAXES.

| | | | |
|---|---|---|------------|
| From 5th January 1783 to 5th January 1784 | - | ■ | 10,194,259 |
| 1784 to - - 1785 | - | - | 10,856,996 |
| 1785 to - - 1786 | - | † | 12,104,798 |
| 1786 to - - 1787 | - | ‡ | 11,867,055 |
| 1787 to - - 1788 | - | - | 12,923,134 |
| 1788 to - - 1789 | - | - | 13,007,642 |
| 1789 to - - 1790 | - | - | 13,433,068 |
| 1790 to - - 1791 | - | | 14,072,978 |

The first remark which here presents itself is, that the Revenue has almost gradually risen, in the course of the last eight years, from £. 10,194,259 to £. 14,072,000. Of this great Increase, amounting ■ near FOUR MILLIONS, £. 1,075,000 § may be placed to the account

■ The actual Payments into the Exchequer in this year ■ £. 523,053 less than this sum ■ but it is added here, as Duties of Customs to that amount, due by the East India Company, ■ postponed.

† Deducting £. 401,118 Duties of Customs paid by the East India Company within this year, which became due in ■ former ■

‡ Deducting £. 522,500 of ditto.

£. 233,098 of Custom Duties due by the ■ India Company had been suspended in 1782.

|| The produce of the Permanent Taxes in 1791 exceeded this sum by ■ than £. 250,000.

| | | | |
|--|---|---|---------------------|
| § Taxes of 1784 and 1785 | - | - | £. 938,000 |
| Consolidation Act, including Duties ■ Wood | - | - | 77,000 |
| and Cambric | - | - | 60,000 |
| Taxes of 1789 | - | - | 60,000 |
| | | | <u>£. 1,075,000</u> |

The Licence Duties on Dealers in Spirituous Liquors ■ not included in the above, as those Duties ■ slated to be imposed in order to compensate for the reduction of the Duties on Spirits.

of new Taxes imposed within the period. £. 968,000* has been shewn to be derived from the improved Collection of several principal Duties ; a further Proportion is owing to the Measures for preventing contraband Trade, and for the better collection of the Revenues ; and the remainder is to be ascribed to the Ingenuity and Energy of our Manufacturers, the Enterprize of our Merchants, and to the general spirit of the Nation, which has availed itself with such efficiency of the advantages and blessings of Peace.

Surplus for
Reduction of
the National
Debt.

The Measures thus far described, had immediate relation to the Increase of the Revenue, and it was not thought adviseable to interrupt the account of them with referring to any others ; but after the preceding Statement, it is impossible not to take notice of the most important of all the Acts passed during the Period in question.

The National Debt in 1755,
previous to the French War,

was — — — £. 72,289,000; the interest £. 2,654,000

In January 1776, before the

American War, it was — £. 123,964,000; ditto £. 4,411,000

In 1786, previous to which the
whole Debt of the last War

was not funded, it was — £. 239,154,000 †; ditto £. 9,275,000

No permanent Provision had ever been made for the progressive and certain Reduction of it : The Surplusses of the several Funds were indeed directed, by Acts of 3d and 5th Geo. I. to be formed into a Sinking Fund, for the purpose of reducing the National Debt, but no care was taken to secure the application of those Surplusses ; and some of them were diverted, by subsequent Acts, to other purposes, during the same Administration in which the Sinking Fund was established.

| | | | |
|-----------------|---|---|------------|
| Foreign Spirits | — | — | £. 383,596 |
| British Ditto | — | — | 206,000 |
| Tobacco | — | — | 166,000 |
| Post-Horse Duty | — | — | 35,000 |
| Wine | — | — | 178,000 |
| | | | <hr/> |
| | | | £. 968,596 |
| | | | <hr/> |

† Exclusive of a capital of £. 1,991,000 granted by Parliament to Loyalists, as Compensation for loss of property in America.

A general opinion is said to have prevailed, that the Public Credit would be essentially injured, (if ~~any~~ worse consequences should follow) whenever the Debt should amount to £. 100,000,000; and yet, during the Peace which intervened from 1748 to 1755, no Exertions appear to have been made to avert the Evil: in that period, no more than £. 2,730,000 was paid off. The same want of Exertion seems to have prevailed again in the following Peace, between 1763 and 1775, as the Debt was in that interval reduced something less than £. 5,600,000.

The neglect, however, of providing formerly an *unalienable* Surplus for the Reduction of the National Debt, when the Country was under fewer Pressures, was not considered by the Parliament of 1786 as ~~an~~ excuse, notwithstanding all the Difficulties which have been stated, for withholding from public view the magnitude of the Object; that Parliament had the wisdom and the firmness to pass an Act for vesting, unalienably, in Commissioners, the sum of £. 1,000,000 annually; in which Act every possible precaution was taken, that could be devised, for preventing the Surplus from being diverted ~~in~~ any future Time, and for carrying to the Account of the Commissioners for the purposes of the Act, the Interest of such Stock as should be purchased, and such temporary Annuities as should fall in *.

Under the provisions of this Act, £. 8,200,000 of the Capital of the Debt has been purchased †; and the Amount of the annual Sum, now applicable for the Reduction of it, is £. 1,360,000.

Amount of
Debt paid off.

The attention to the Public Credit did not confine itself merely to this Measure, for the positive Decrease of the then existing Debt;—notwithstanding the many extraordinary Expences, which ~~a~~ concurrence of Circumstances produced during the last seven years, beyond the ordinary Charges of the Peace Establishment, no addition has been made to it, except £. 1,000,000 by the Tontine in 1789, and ~~a~~ Navy Debt to the amount of £. 457,950;—deducting therefore these Sums from the

* It may reasonably be attributed in some degree to this Measure, that the £. 3 Per Cents. are now as high as they were in the former Peace, when the Interest of the Debt was less than half the present Amount.

† And Loyalists Debentures have been satisfied to the amount of £. 686,000, which may be considered as ~~a~~ further Reduction of the Public Debt to that Amount.

Amount before stated to be paid off, the Debt is diminished in the whole by £. 6,742,050.

Extraordinary
Expences
paid without
increasing the
Debt.

A fresh and striking Instance of the determined adherence to the Plan for reducing the Debt, appeared on the Occasion of the Expences incurred by the threatened rupture with Spain ;—the Amount was upwards of £. 3,000,000, which Sum ■■■ provided for (without making any permanent addition to the National Debt) by imposing, for ■ limited time, higher Taxes than had ever been laid on in any year during a War, sufficient to liquidate the whole within the space of four Years.

Nothing can more clearly evince the Prosperity of the Country, than the success of this Measure, without affecting the Produce of any of the old Duties. The Precedent is a most important one, especially ■ no Attempt of the kind had been made since the commencement of a Public Debt.

Its good Effects are not indeed confined to domestic Considerations ; so unequivocal ■ Proof of National Prosperity, and of ■ Spirit ■■ meet Exigencies when they arise, without breaking in unnecessarily upon the System of the Reduction of the Debt, must contribute more than any thing to preserve Peace, by making us respected by surrounding Nations.

HAVING thus shewn the State of the Revenue, and the Diminution of the National Debt, we are naturally led to consider such other Measures, adopted since the meeting of the Parliament in 1784, as have contributed to our present Prosperity; and to close these Remarks with a Comparative Statement of our Trade and Navigation: Which will demonstrate, that the measures taken for the Improvement of the Revenue, have not prevented a rapid Increase of the Commerce or the Manufactures of the Country; from whence we may also derive some confidence, that that Improvement is neither forced nor accidental.

In stating Causes of Increase to the Revenue, notice is taken of the Commutation Act, passed in 1784; but it remains to shew what Advantages have been derived from it in a Commercial View, by increasing the Importation of Teas by the English East India Company, as under*.

Commercial
benefits de-
rived from
the Commu-
tation Act.

| | |
|--|----------------------|
| Average annual importation by the Company and their Of- ficers in 5 years, from 1787 to 1791 inclusive, was | lbs. — 20,642,003 |
| Average of D ^r for 12 years, 1773 to 1784, both inclusive † | 5,605,074 |
| Increased importation by the English Company | — 15,036,929 |
| The Quantity imported by the English Company in 1791, was | — 22,369,620 |

The reverse of this, with respect to the quantities of Teas imported into other Countries, which used principally to supply our Consumption, is not less remarkable; they amounted to an Average of 3 years to 1785, to 17,074,000 lbs. annually; and in 3 years to 1791, to 8,121,000 lbs.—in the last mentioned year they are stated to have been only 3,034,660 lbs.

* The quantities actually sold by the East India Company, on the average of 1788, 1789, and 1790, were 16,139,786 lbs.; of which 1,991,931 lbs. were exported, and 14,148,855 lbs. remained for Home consumption.

† The years 1785 and 1786 are omitted in these Averages, because the Act passed late in 1784, and had only a partial operation in the two following Years, during which great Quantities of Tea were bought by the Company in Europe, for the supply of this Country.

The Advantages of such a large additional Importation by the Company, to the Manufactures, Shipping, and Navigation of this Country, are obvious; ■ it either finds a Market for the Produce of the Company's Possessions in India, or furnishes a Return for the Exports of Manufactures from hence.

The value of British Goods sent to China, which was in 1782-3 only £. 106,000, and in 1783-4, £. 120,000, was in the year 1791 more than £. 600,000; and the average tonnage of Ships arrived from China in 8 years, from 1776 to 1783 inclusive, ■ 6,059 annually, which in 5 years, from 1787 to 1791, was 20,289 ■ annually.

East India
Regulating
Act.

The Act for regulating the Affairs of the East India Company, which passed in the same Session, 1784, occasioned long and frequent Debates, on certain constitutional Points which do not relate to our subject: But the effect produced by the system of management adopted in consequence of it, has been an Increase to the Property of the Company to a very large amount, either by an addition of Assets, or a reduction of Debt: India Stock, which in December 1783 was at £. 119, is now at £. 191.

Commercial
advantages
from excising
Wine.

The measure of excising Wine has also proved of advantage to the Commerce of the Country, as well as to its Revenue, by occasioning the employment of many additional Ships, chiefly British, in foreign voyages to Spain, Portugal, and the southern parts of France, for the importation of an Article, much of which used either to be manufactured at Home, or to be brought over from Guernsey, or the opposite coasts of Normandy and Picardy †.

Number of
Excise Offi-
cers, reduced
since 1784.

The chief objections, which at the time were stated to the excising Wine and Tobacco, were founded on the supposition of the hardships it would bring on the trade, or of the danger which it might produce to the Constitution. The first of these Objections has been already taken notice of; and, with respect to the second, it may be sufficient to remark, that there are now 441 Officers fewer than there were previous to excising Wine and Tobacco, with Salaries reduced upon the whole in the sum

* The Builders measurement is not to be obtained of all the ships previous to 1776.

† The Increase is upwards of 13,200 tons. Vide P. 5.

of £. 6,900 a year*; this is owing to ■ reduction of the number in 1787, at which time the Salaries of all the inferior Officers were increased, in order to remove the strong temptation to corruption which they were under before, and to secure considerable benefit ■ well to the Revenue as to the fair Trader.

The advantages of the Consolidation Act, are in like manner not confined ■ the Revenue; the Merchants, Traders, and Manufacturers find great Relief from it. The Duties of Customs, which were before so intricate that few men in the Country were capable of computing them, are now so plain, that every Importer can make his own Entries with ease, and ascertain correctly the amount of what is due on his goods.

Advantages
of the Conso-
lidation Act.

The Act also guards (as far as the nature of the subject permits) against the serious Inconvenience of not providing Productive Taxes to pay the Interest of Loans in the event of any future War, by directing the Produce of all new Impositions, and the Amount of such Interest, to be laid before Parliament at the beginning of each Session; for the necessity of this Precaution we need only refer to the Instance of the Deficiencies in the last War, and in the first year of the Peace, as already mentioned.

Provision a-
gainst future
unproductive
Taxes.

Considerable facility is likewise obtained by the Act, in ascertaining, charging, and accounting for the Duties of Excise and Stamps, particularly the former; and the Accounts in all the public Offices are simplified in such ■ manner, ■ greatly to facilitate the furnishing such Information ■ may exhibit, from time to time, a just view of the situation of the Country.

Simplifica-
tion of Ac-
counts.

It is not, however, in this instance alone, that the object of simplifying Accounts has been attended to; those who have adverted to the Reports of the Committees of 1786 and 1791, will perceive that the Income and Expenditure of the Country ■ therein so developed, as to make ■ Subject clear and intelligible to every one, which was before in general little understood.

The System which has been uniformly adopted, during the Period before us, in every instance of Loans or Lotteries, by receiving Proposals

Mode of
making
Loans.

■ A net revenue of more than £. 8,000,000 is now managed at ■ less expence to the Public, and with considerably fewer Officers, than a revenue of much less than £. 6,000,000 ■ in 1784.

publicly, and contracting with those who make the most favourable Offers, insures to the Public the borrowing on the best Terms that existing Circumstances will permit, whenever it shall unfortunately become necessary in future to negotiate Loans, and the deriving the greatest possible advantage in aid of the Revenue annually from Lotteries, so long as the Legislature shall judge it proper to avail itself of that Resource.

Act for auditing Public Accounts.

Losses to an immense Amount had been sustained by the Public, from Persons to whom large Sums of Money had been issued, and who had not rendered any Account *: A very large proportion of them had never been called upon; the few who were, with those who voluntarily tendered themselves, passed their Accounts for Millions, before a Deputy or Clerk, appointed by an Auditor, who always considered his own Office a Sinecure. To remedy this Evil, an Act was passed in 1785, for better examining and auditing the Public Accounts of the Kingdom; since which, they have been examined with attention and scrupulous exactness †. The effects of this Law will not, however, be felt in its full extent, till a Period, which it is to be hoped is a very distant one, when we may have the misfortune to be again embarked in a War. Sums,

* The late Commissioners of the Public Accounts state, in their 8th Report, that £. 126,000,000, issued to various Public Accountants in 16 years, from October 1780, exclusive of the unsettled Debt of Lord Holland, was unaccounted for;—and in their 10th Report, that between 1746 and 1783 there were 664 Persons, Sub-accountants for Army Services, who remained accountable to the Public for the sum of £. 38,933,920;—of the latter, 127 have rendered Accounts to the Board of Commissioners for taking and stating the Public Accounts, to the amount of upwards of £. 32,000,000; besides all the Accountants in the ordinary course.—It is not however meant to suggest, that by much the greater part of the Totals stated by the late Commissioners for Public Accounts, though not accounted for, were not in a great proportion properly expended; the Fact probably is, that they were so: But on the other hand it is highly improper, that the whole should have undergone a regular Investigation in due time; and it is incontestably true, that, large sums have been lost to the Public, from the Parties, who failed to account for the same, having in some instances become insolvent; and in others, from their property having descended in a manner which could not be traced, which in most of the Cases would render any Attempt, at this time, to recover the Balances due, perfectly desperate.

† Sums amounting in the whole to £. 761,000 have been re-paid into the Exchequer by Accountants, and their Representatives, between January 5, 1784, and January 5, 1792, arising from the Investigation of the Board of Accounts, and of the Comptrollers of Army Accounts; including some Balances re-paid by Agents in consequence of a strict Examination made by three Gentlemen appointed for that Purpose.

beyond

beyond all belief to Persons not experienced in such Matters, would have been saved, if such an Institution had been provided previous to the two last Wars.

It must be in the recollection of every one, how universal ■ persuasion prevailed, that the separation of the American Colonies from Great Britain would be felt ■ ■ great and severe wound, injuring our Resources and lessening our Navigation. We cannot, therefore, but contemplate with some degree of Pleasure on the Effects produced by the Measures before alluded to, and by various other Causes which have contributed to the general Prosperity of the Country. To compare the Revenue at different Periods, before and since the Separation, would not alone be admitted ■ ■ Criterion, when new Taxes have been since added to ■ large Amount; although it is no equivocal Proof of the Energy of the Country, that, under an immense accumulation of Debt and Taxes, it has been able to effect most successfully what was never before attempted, the gradual and certain Reduction of the Debt.

Comparisons
of Commerce
and Naviga-
tion before
and since the
last war.

A more direct Argument will however arise from an Inquiry into the State of our Navigation and Commerce during the Years of our greatest prosperity in the last Peace, and at this Time.—In this Inquiry there occurs some difficulty as to the Navigation;—it is to be lamented, that previous to 1786, no Ships were registered in Great Britain, except those which traded to the Plantations: Entries of Ships outwards were till then made very loosely; there was ■ sort of check on the Master or Owner, who invariably represented the Vessels of ■ less burthen than the real Tonnage, to save the payment of Light Duties and other charges; notwithstanding which, ■ tolerable judgment may be formed of the Increase of our Navigation, by comparing the *Numbers* of the Ships cleared out at the different Periods, having in view that, previous to the separation of the Colonies from Great Britain, all American Shipping was deemed British, and that the Size of our Ships is now larger than at that Time.

Number of British Ships

entered INWARDS ■ Great Britain.

| | * Ships. | Tonnage. | | Ships. | Tonnage. |
|-------|----------|----------|------|--------|-----------|
| 1772 | 7,698 | 757,800 | 1787 | 9,969 | 1,058,000 |
| 1773 | 8,259 | 796,000 | 1788 | 11,121 | 1,328,000 |
| 1774 | 8,587 | 820,000 | 1789 | 11,907 | 1,401,000 |
| 1775† | 9,247 | 943,000 | 1790 | 12,294 | 1,442,000 |

Number of British Ships

cleared OUTWARDS from Great Britain.

| | Ships. | Tonnage. | | Ships. | Tonnage. |
|------|--------|----------|------|--------|-----------|
| 1772 | 9,408 | 923,811 | 1787 | 11,762 | 1,211,199 |
| 1773 | 9,396 | 874,042 | 1788 | 12,936 | 1,411,689 |
| 1774 | 9,524 | 808,904 | 1789 | 13,648 | 1,515,021 |
| 1775 | 9,719 | 888,854 | 1790 | 12,762 | 1,424,912 |

Total Value of IMPORTS into Great Britain.

| | | | | | |
|------|---|---------------|------|---|---------------|
| 1772 | — | £. 14,500,000 | 1787 | — | £. 17,804,000 |
| 1773 | — | 12,675,000 | 1788 | — | 18,027,000 |
| 1774 | — | 13,346,000 | 1789 | — | 17,821,000 |
| 1775 | — | 14,816,000 | 1790 | — | 19,130,000 |

Total Value of EXPORTS from Great Britain.

| Foreign Manufactures. | | | British Manufactures. | | | Total. | | | | | | | |
|-----------------------|---|--------------|-----------------------|---------------|---|---------------|------|---|--------------|---|---------------|---|---------------|
| 1772 | — | £. 6,746,000 | — | £. 10,973,000 | — | £. 17,719,000 | 1787 | — | £. 4,815,000 | — | £. 12,054,000 | — | £. 16,869,000 |
| 1773 | — | 7,114,000 | — | 9,417,000 | — | 16,531,000 | 1788 | — | 4,747,000 | — | 12,724,000 | — | 17,471,000 |
| 1774 | — | 6,729,000 | — | 10,556,000 | — | 17,285,000 | 1789 | — | 5,561,000 | — | 13,779,000 | — | 19,340,000 |
| 1775 | — | 6,253,000 | — | 10,072,000 | — | 16,325,000 | 1790 | — | 5,199,000 | — | 14,921,000 | — | 20,120,000 |

* The proportion of these ships, in the last peace, belonging to the Provinces (now the United States) ■ very large; but it is impossible to ascertain the number of them, with any degree of accuracy.

† From this year they continued diminishing till 1782, when there ■ only 4,652.

In order to bring the Result of the preceding Statements into as short ■ Point of View as possible, the following Abstract is added, to shew the comparative Situation of the Country, under the principal Heads which have been enumerated, in the First and Last Years of the Period referred to.

| Price of £. 3 per Cents Consol. January 27th 1784. | | | Price of £. 3 per Cents Consol. January 26th 1792. | | |
|---|---------------------|----------------------|---|---------------------|----------------------|
| <u>£. 55.</u> | | | <u>£. 92¹/₈</u> | | |
| Price of India Stock, January 27th 1784. | | | Price of India Stock, January 27th 1792. | | |
| <u>£. 121.</u> | | | <u>£. 191</u> | | |
| Value of Imports, 1783. | | | Value of Imports, 1790. | | |
| <u>£. 13,325,000</u> | | | <u>£. 19,130,000</u> | | |
| Value of Exports, 1783. | | | Value of Exports, 1790. | | |
| British Manufactures. | Foreign Produce. | Total. | British Manufactures. | Foreign Produce. | Total. |
| <u>£. 10,409,000</u> | <u>£. 4,332,000</u> | <u>£. 14,741,000</u> | <u>£. 14,921,000.</u> | <u>£. 5,199,000</u> | <u>£. 20,120,000</u> |
| No. of British Ships entered Inwards to Great Britain in 1783. | | | No. of British Ships entered Inwards to Great Britain in 1790. | | |
| <u>7,690.</u> | | | <u>12,294.</u> | | |
| No. of British Ships cleared Outwards from Great Britain in 1783. | | | No. of British Ships cleared Outwards from Great Britain in 1790. | | |
| <u>7,329.</u> | | | <u>12,762.</u> | | |
| Amount of the Permanent Taxes in 1783. | | | Amount of Permanent Taxes in 1790. | | |
| <u>£. 10,194,259.*</u> | | | <u>£. 14,072,978.</u> | | |

*Translated from the French,
Sent to the Right Honourable WILLIAM PITT.*

SIR,

THE unhappy suspense that my Son and I have experienced, for these three years and a half past in London, soliciting for some indemnity of my losses, occasioned by the War with America, obliges me to take a step, which as a man of honour, I owe to myself, as well as to my family, and which at my advanced period of life, I dare no longer delay. I beg however to inform you, Sir, that this Letter shall be Translated into English, and printed for public notice and my own justification; for as all indemnity is refused me, I find it expedient to inform the World, how I have lost my fortune, and had my affairs overturned, to prevent any unjust or unfavourable determination.

To you, Sir, I must say, I attribute taking a very fruitless journey, which has occasioned many heavy expences, besides a long and painful separation from my family, whose just expectations are sadly reversed: owing to the loss of my fortune, and the refusal which has been so long retarded, of any reparation being made me, I did myself the honour of addressing several Letters to you from Germany, concerning my loss in America, as is shewn by the account I have delivered of them; but to my just surprise, never received any answer.—Consequently,

I Petitioned in April 1786, the interest of my Glorious and justly admired King, Frederick the Second, persuaded that this gracious master, seeing the faithful and many services my Ancestors had rendered to the House of Brandebourg, would not refuse me his Royal protection, after having been in his Service sixteen years, and fought under him, in quality of Aid de Camp, the terrible seven years Wars against the Austrians and Russians. Nor was I mistaken; for immediately I received a most gracious answer—That all orders requisite on that business, were sent to his Envoy, at the British Court, the Count de Lusi; a Copy of which Order was most favourably joined to the King's answer, to serve me as a guide in my proceeding.

Conformable to the King's orders, Count de Lusi delivered the state of my Claim to you, and had several conferences concerning it, when you neither made *refusal* or *objection*, but promised him you would consider on it, and inform him of your determination, as I can prove by Letters from Count de Lusi; but which promise, though frequently made, alas! was never fulfilled.

By chance, in the Gazette of Erlang, No. 51, dated June 27, 1788, was a Paragraph taken from an English Paper, of the recompence made to American Loyalists; and never having received any answer to the many Letters I had written, made me determine, although in the sixty-first year of my age, and in a state of health much impaired by many years Military service, to come to London, and solicit, as it became a Parent anxious for his Children, to obtain a suitable indemnity for my losses; fully persuaded, I should find the most exact justice administered, without delay. On account of my ill-health, my Son attended me, and we arrived in London on the 10th of September, 1788.

The

The particular state of my Claim was translated into English, and I went to the Commissioners appointed to receive such, in order to present it—but was refused, by reason *that I came too late, and my Name was not in the List*: But in justice, how could they say *I came too late*, when in the year 1784—1785—1786—and 1788, several Petitions had been presented, even before the Act of Parliament passed in favour of the American Loyalists, who had suffered by the War.

If you, Sir, had given my Name to the List, without disturbing yourself if my pretensions were well, or ill founded, my Claim would have been received, and duly examined; I should at least have been heard, and not kept so long in suspense, *even if the same Commissioners had wholly objected to me*.—I was frequently at your house in the hopes of seeing you, though I never obtained that honor, because I wished to gain your attention to my business; after that, I wrote several Letters to the same effect, but was equally disappointed.

In this embarrassed situation, on the 21st of May, 1789, I delivered *three Copies* of my Claim at the Treasury Office—one addressed to yourself, ■ Minister of State, one to the Lords of the Treasury, and one to George Rose, Esq. as Secretary in the same Office; and from that time, I have gone three or four times a week, but have never either had *admittance* or *answer*. Nay, I have even entreated you to gain me some decision, which you have likewise disregarded.

In July, 1789, the term first allowed for presenting Claims of this nature was prolonged by the appointment of a second Commission, when I once more sought your protection, and I am sorry to say, without effect.

I did however present my Petition, who, like the first Commissioners objected, because I came too late, and that my Name was not on the List.—Happily on the 2d of October, 1790, I had my first interview with George Rose, Esq. who asked me for another Copy of what I had already delivered, alledging, that not having read the first, he could not immediately find it.

In a few days after, I gave him what he requested, which he promised to peruse with attention; since that I have not seen him, though my Son gained that distinction on the 12th of February, 1791, when he told him, with your sanction, he would exert his utmost in my behalf, and which I am persuaded he did; but on the 28th of March, following, informed me, he had not been able to effect any thing in my favour, and at last, on the 21st of April, he candidly told me, That never having bore Arms for the Service of Great Britain, I could neither expect, or Claim any indemnification.

But good God, why was this objection not given in answer to my first Petitions that were sent from Germany? Or, why was it not made to the Count de Lusi, who acted by order of my Sovereign, in presenting my Memorial to you? Why was it not made to me, ■ the 21st of May, 1789, when I delivered my three Copies at the Treasury? Why leave me disregarded, and in suspense for three years and a half, after ■ decision had taken place? Why not, by an early answer, prevent me from undertaking this long, painful,

painful, fruitless, and expensive journey ; or prolong my stay here, to the utmost detriment of my family, and my domestic affairs in general ? Why push a man, (already fatigued by many years service to his King and Country) to his last moments, and while he expires, let him feel the most severe disappointment, in seeing his Children cut off from their expected right ? My Letters from Germany informed you I was a Resident there, and held Landed Property, as well as the Capital I had in America.

You, Sir, fill an high and important place, and thereby ought most religiously to administer universal Justice, to those who seek it under your protection.—In my Case, Sir, it became a duty to apply to you in your Ministerial capacity ; and I did imagine, you would have ordered my affair to be examined and forwarded, especially as my King so very graciously interfered in my behalf ; and I must say, as a due compliment to that Sovereign, I expected to have had an audience with you. But at last, I find myself neither *admitted, heard, answered, or my Claim examined*, which will make me call on the Public, to say, whether the first is consistent for a Minister of State ? Whether the second is not justly expected by all that seek redress ? Whether the third is according to the rules of Politeness, so generally observed, and necessarily expected, by people of birth and distinction ? Towards me, however, you have shewn a pointed inattention and neglect, which I can the more easily overlook, when I reflect that Frederick, the Second of Prussia, certainly the greatest of Kings, and the first amongst the Heroes, as well as other Sovereign Princes, in Germany, (and of course their by no means insignificant Ministers) always honoured me with their answers ; and which you, Sir, by the means of your Secretary, might likewise have done ; consequently, that in admitting me to the favor of a conference, you would indeed have afforded me a pleasure, for I should then have had an opportunity of respecting in your person, the ashes of your great and justly beloved and admired Father.

There are numbers of persons here acquainted with my motive for staying, and are surprised at the manner I am treated ; and there are many others, to whom my affairs are but imperfectly known, (perhaps only hearing that I have Petitioned and Claimed a suitable indemnity, which had been refused.) It is therefore my duty to publish the particulars, to avoid any injurious suspicions in my behalf ; such as, *on what ground could my Claim be founded ; and why I was totally refused on the 21st of April, 1791 ; in short, the unceasing endeavours I have used for three years and a half, besides the sad separation from my family, and numberless other difficulties I have had to struggle with, may be better imagined than I can describe.—And my last complaint is, to whom, alas ! must I attribute this neglect, which is as severe and unjust, as the refusal made to me is cruel.*

My sentiments of honor are on every matter too delicate, to venture at exposing myself to be suspected either here, or in Germany, of having been negligent, or imposing ; for the World must conclude, it is owing to one of these reasons, that I have been every way rejected. In printed Lists of the different Loyalists, who have asked for indemnification, that in No. 10, *Claims disallowed and withdrawn* ; and in another, No. 3, *for being fraudulent* ; so that twelve have been thrown aside that account. These occurrences are my chief inducements for publishing this Letter and Supplement, lest it should be supposed, one of these reasons has beset my Claim : no, never shall my Children be liable

to such reproach; that their Father basely attempted to impose on such exalted generosity. Had my Claim been left to the determination of Parliament, I am persuaded, on examination, the many years faithful service my Uncle rendered to the Crown of England, together with circumstances that regard myself, during the American War, and the sad period of three years and a half I have lingered here with my Son, a suitable indemnification would have been granted me, to prevent the loss from effectually ruining myself and children; the keenness of the last-mentioned hardship, it is, that makes me complain so loudly of the cruel neglect I have endured.

I have kept a correct and clear Journal, which will prove all the particulars of my tedious solicitations, and Copies of all the Letters I have wrote here, and remained unfeelingly disregarded, which shall be printed with this Letter, in French, English, and German, as a testimony of my patience, and to justify the steps I have taken. It shall neither be *Fiction, Satyr, or Libel, but uncontested Truth*, which will be a shelter from the slightest doubt. In case of my death, my Son, as a man of birth and honor, will strictly defend mine and his family's reputation, that has never yet been traduced:—the experience that he has gathered during three years and a half that we have lingered here together, with my Journal, will direct his conduct.

As Father of a Family, as a Man much injured, I have nothing more to regard, to fear, or to expect; I beg no favour; but ask for justice, and require to be treated as it becomes my birth, and the character intrusted to me, by his Most Serene Highness the Reigning Duke of Saxony, Coburg, and Saalfeld.

At last, Sir, you have thought it proper to inform me, (by the Secretary, George Rose, Esq.) that all I could expect from Government was FIFTY POUNDS: Pitiful indeed; inadequate and scandalous as the sum is to my three years and a half residence in London with my Son, yet I accept of it, not as a present from you, Sir, or from Government, and by no means as a compensation for my losses, but on account of my Claim; and shall immediately apply it towards defraying the expence of Translating, Printing, and Distributing *Gratis* this Letter; to which I shall add a Supplement, for the full information of the Public, concerning my Claim. And as soon as I return to Germany, the whole shall be published in that Language, French, and English, including the particular Journal I kept, and the *Proofs* of my demand being scrupulously just.

Please God, my misfortunes shall never gain such influence as to be the cause of my hastily ending my life, which has been, and is too frequently the case, with many that have been left to sigh in despair and misery, by means of never having had their repeated Petitions attended to.—No, so precipitate a step would be too soon forgot, and my honor obliges me minutely to inform the World, how I have lingered here, and how I have lost my property. In all my Campaigns I never feared to die; but now, I am more than ever desirous of living, on purpose to compleat the whole of that, what I intend to publish.

Old and enfeebled as my constitution is, my spirit and courage has not yet left me; so that without fear or reserve, I shall every where make known the severe hardships and neglect I have felt under your Administration. Can you, Sir, expect a man to forbear crying

crying out, who suffers more pain than is necessary from the hands of an unskilful and unfeeling Surgeon? I wrote you this in French, because I well knew you was fully acquainted with that language; I was too delicate to give it into strange hands to translate: Nevertheless be assured, I shall not in the least retract from what I say, let the issue turn out as it will, and that I shall most inviolably abide by every rule of honour and uprightness, even in publishing the full account of the misfortunes and delays that I have experienced, throughout the whole of my solicitations here.—Till then,

I have the Honor to be,

SIR,

Your very Obedient and Humble Servant,

JOHN HENRY DE BERENGER, BARON DE BEAUFAIN,

Privy Counsellor to His Most Serene Highness the Reigning Duke of SAXE,
COBURG, and SAALFELD.

*No. 16, Mortimer-street,
Cavendish-square.*

FEBRUARY 13, 1792.

P. S. Feb. 15th, 1792, I went to Windsor, and delivered this at the Post-Office myself, who are answerable for its being delivered safe, and then I returned to London.

A
SUPPLEMENT
FOR THE FULL INFORMATION OF THE PUBLIC,
WHICH,
TOGETHER WITH THE FOREGOING LETTER
TO THE

Right Hon. WILLIAM PITT,

IS PRINTED, THAT A COPY MAY BE SENT TO EACH MEMBER OF THE
HOUSES OF LORDS AND COMMONS.

HECTOR DE BERENGER, BARON DE BEAUFAIN, my Uncle, was born in France, in the year 1697; his Father, on account of Religion, was in 1702, obliged to leave his Estate and the Principality of Orange, where he lived; held Landed Property, and was Member of Parliament there. He retired with his family to Germany, in the King of Prussia's Dominions, where Hector, my Uncle, received the first part of his Education; after which, he went to the University of Leyden, in Holland, and was there admitted a Doctor at Law; he then came to England, and was a Student both at Cambridge and Oxford; on leaving them, he came and lived for some years in London.

In the year 1732, General James Oglethorpe went to America, to found the Colony of Georgia, in South Carolina; and as my Uncle was desirous of seeing that part of the World, accompanied him and sought to make himself useful, by giving what assistance he could to compleat the purpose they came on. He not only found it agreeable, but liked the Country so much, that he resolved to become one of its Inhabitants, and *drew his whole Effects from Germany to America, and applied them to the support of the destitute and helpless Colonists, in order to promote their Establishment and other Undertakings.*

This circumstance, I hope, will not pass unnoticed by the Public.

In reward for which, Hector, my Uncle, obtained from his Majesty, King George the Second, of Glorious Memory, by an Act of Concession, passed in December 1736, a considerable Tract of Land, and by a like Act of Concession, passed in June 1738, another Tract of Land, equally considerable, *which was given to him and his Heirs for ever.*

In

In 1742, he was appointed Collector of his Majesty's Customs, in Charlestown, (South Carolina;) and in 1747, Member of the King's Council for that Province, in which two Truills he remained with steady Zeal and unshaken Fidelity, till he died, October 13th, 1766, at Charlestown, and appointed Me by Will, universal Heir to all his Estate.

On the 23d of August, 1769, was issued from the Court of Chancery, at London, a most Gracious Decree in my favour, which was sent to Charlestown, by virtue of which I was legally put into possession of my Uncle's Landed Property, though I was neither a Naturalized Subject to England, or a Resident in America; just as if this Decree was intended as a recompence for the many and faithful services my Uncle had done the Crown of England. Consequently, to this Gracious Decree, the Congress of America looked upon me, and treated me during the War, as other Loyalists; seized all that belonged to me, and never returned an Answer to any of the many Letters, which on the conclusion of the Peace I wrote to Georgia and Carolina, (where my Landed Property was situated :) likewise to the Congress, to the late Dr. Franklin, and the succeeding Presidents of the Congress, John Rutledge, Henry Lawrence, &c. &c. but they none answered me, although my Letters were repeated, and always followed each of them by Duplicates, so that I am quite rejected by the United States of America.

Equally after the Peace between England and America, since 1783, till the end of 1788, I have addressed many Letters here, and claimed some indemnity for my losses. I had four Petitions presented to his Majesty, likewise to Lord North, (afterwards Earl of Guildford,) to the Duke of Portland, Lord Stormont, and to the Right Hon. William Pitt, all as Ministers of State, but none returned me an answer.

Seeing in the German Gazette, mention made of the Indemnification the American Loyalists had to expect, I resolved to come to England, and endeavour by personal solicitations, to obtain what I had long and vainly aimed at by Letters. My Son and I arrived in London on the 10th of September, 1788, since which time to the present moment, I have, (as the Public will see by my Letter to Mr. Pitt) been very diligent in my applications, though it availed me nothing, till on the 21st of April, 1791, it was *hinted* by Mr. Role, That never having bore Arms for the Service of Great-Britain, I could neither hope or pretend to gain any redress. (This I have likewise mentioned in my Letter) but which I must beg the Public will give me leave to touch on once more, by way of Reply to this Objection.—My Agent, David Rhind, of Charlestown, who declared, that he, as well as myself, intended to be Loyal Subjects to the King of England, was drove from South Carolina, and on account of this Declaration, (which he made partly of his own accord, and partly through my persuasions) was obliged to abandon his Property, as well as mine, on which the Congress seized.—

He had all my original Writings, Titles, Deeds, Accounts of every thing, &c. &c. besides the Ready Money that belonged to me by his Administration, which he took with him at the time he quitted Charlestown, and embarked on board an American Vessel, bound to Holland; but unhappily that Vessel on the 3d of September, 1777, became a Wreck

Wreck, and he, with the Captain, whole Crew and Passengers, perished near the Island of Oemlana, close to the Dutch Sands, and nothing was saved; this melancholy news was sent to me by the Honourable William Bull, formerly Lieutenant-Governor of South Carolina, dated London, March 18th, 1778, (whose Letter I have now by me) he was likewise a Loyalist, and obliged to seek refuge in London.

I beg the Public to reflect upon this disaster, and to state, if this may not be considered adequate to having bore Arms.

By the death of my Agent, David Rhind, I not only lost all my original Deeds, &c. but many other accounts of things, that under his Administration had accumulated to my advantage, and remained unknown to me by the long, lasting, tedious War; so for want of those Vouchers, I am not sufficiently acquainted with to make any Claim, nor of the ready money he had with him to remit me: I only state my Loss according to the last Accounts I had from him, ■ short time prior to the War, which was 1288*l.* 11*s.* 2*d.* sterling, ■ is proved by the Statement I have delivered; and had not my other Vouchers been left with him, must have been considerably more beyond. I pray the Public to observe, that from the beginning of the Troubles in America, which is now Seventeen Years, I have not only been deprived of all my Income, but at last stripped of all I inherited from my Uncle.

Judge then if my particular situation does not merit some gracious attention, and the more so, as my family is overturned by this most severe disappointment, and disconsolate by my long and expensive absence, which is giving the last stroke to my ruin.

Those who find themselves disposed to honour me by ■ favourable judgment, and who may incline towards my having an Indemnity proportioned to my Claim, will excite in me ■ everlasting Gratitude, which shall be continued in my Children after me.

The Public will see by my Letter to the Right Hon. William Pitt, what that Gentleman has presented me with from Government; or to use Mr. Rose's own words:—that Fifty Pounds was by particular favour granted me, to bear my expences back to Germany.

I shall neither pretend to guide or influence the opinion of the World on this supposed Liberality, and only hope they will not condemn the use I have applied it to.

I shall by way of conclusion, beg to give ■ idea of my Uncle's general Character, by shewing the great respect paid to him by his friends in Charlestown, where he died, October 13, 1766. They unanimously agreed to erect ■ Monument to his Memory, which is of beautiful white Marble, and was at their expence ordered at London, and sent from there to Charlestown, towards which the very worthy John Savage, Esq. (who through Fidelity to his King, left his Residence there and came to London, where he now lives) was one of the affectionate and chief Subscribers; and the Honourable William Bull, late Lieutenant-Governor of South Carolina, who the same by Fidelity to his Sovereign, came

came to London, where he died July 4th, 1791; was Author of the following English Inscription for the said Monument.

It is now three years and a half that I am lingering here, parted from my family, far advanced in years, and with a constitution entirely ruined through the fatigues I have undergone.

I have no doubt that Parliament will take these circumstances into consideration, and according to their well-known generosity and justice, end my misfortunes, and enable me to return to my family, which will raise the warmest and sincerest gratitude of

The Author,

JOHN HENRY DE BERENGER, BARON DE BEAUFAIN,

No. 16, Mortimer Street,
Cavendish Square.

APRIL 20. 1792.

In the Cemetary of this Church,
Lie the Remains
of

HECTOR DE BERENGER DE BEAUFAIN, Esq. born in France,
in the year of our Lord, 1697. He came from London, to
South Carolina, in 1733, where he resided the
remainder of his Life. In 1742 he was appointed
Collector of His Majesty's Customs; and in 1747,
Member of His Majesty's Council, for the said Province;
He died October 13th, 1766, deservedly regretted.

A Man
of unshaken Integrity in the discharge of his Public Trust;
never relaxed to the Prejudice of the Crown Revenue;
never rigorously enforced to the oppression of the Innocent;
of most benevolent Humanity;
always ready to relieve the Distressed,
without Ostentation:
Of humblest Manners, though possessed of eminent Talents,
Master of the Learned Languages,
and though a Foreigner, a profound Critic in the English Tongue.
Though Humble, inflexibly adhering to the Rules
of Justice, Honour, and Politeness;
Complaisant in his behaviour to all;
thus meriting, he thus acquired
universal Esteem.

His fellow-Citizens of this Province,
so many years Witnesses and Admirers
of his Virtue uniformly practised through Life,
have erected this Monument,
Sacred to the Memory
of his Merit
and their Love.

MDCCLXVII.



TRANSLATION

OF A

LETTER,

Sent on the 13th of February, 1792,

TO THE

RT. HON. WILLIAM PITT.

WITH

AN ADDITIONAL SUPPLEMENT,

BY

JOHN HENRY DE BERENGER, DE BEAUFAIN,

Formerly Aid-de-Camp in the *King of Prussia's*

Service, and at present Privy Councillor

to His Most Serene Highness the

Reigning Duke of *Saxe, Coburg,*

and *Saalfeld.*

LONDON :

1792.



Lord Walbingham.